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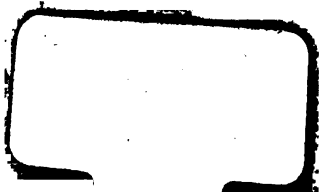
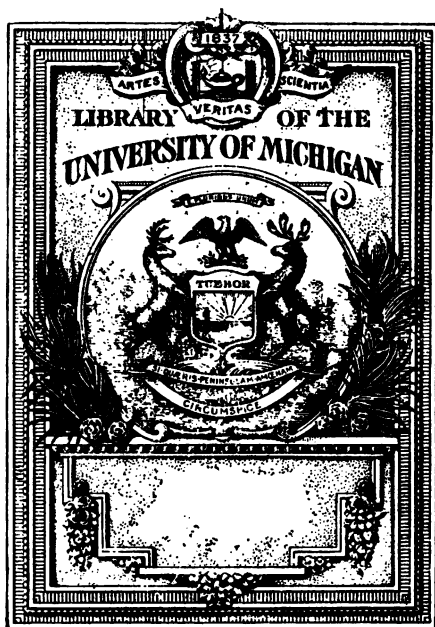
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*Asam A* THE *Hutchinson's*  
American Tutor's Assistant

*Jess, Zachariah* REVISED;  
OR,

1828

A COMPENDIOUS SYSTEM OF  
PRACTICAL ARITHMETIC;

CONTAINING  
THE SEVERAL RULES OF THAT USEFUL SCIENCE,  
CONCISELY DEFINED, METHODICALLY ARRANGED, AND  
FULLY EXEMPLIFIED.

THE WHOLE  
PARTICULARLY ADAPTED TO THE EASY AND REGULAR  
INSTRUCTION OF YOUTH IN OUR AMERICAN SCHOOLS.

Originally compiled by sundry Teachers in and near Phila-  
delphia; now Revised, and an additional number  
of Examples given in money of the  
United States.

TO WHICH IS ADDED, A COURSE OF  
BOOK-KEEPING by Single Entry.

.....

PHILADELPHIA:

PRINTED AND SOLD BY JOSEPH CRUKSHANK.

.....

1824.

DISTRICT OF PENNSYLVANIA, TO WIT:

Be it Remembered, That on the Twenty-seventh day of May, in the Thirty-third Year of the Independence of the United States of America, A. D. 1809, JOSEPH CRUKSHANK, of the said District, hath deposited in this Office the Title of a Book, the Right whereof he claims as Proprietor, in the words following, to wit:

"THE American Tutor's Assistant revised; or a compendious System of Practical Arithmetic; containing the several rules of that useful Science, concisely defined, methodically arranged, and fully exemplified. The whole particularly adapted to the easy and regular instruction of Youth in our American Schools. Originally compiled by sundry teachers in and near Philadelphia; now revised, and an additional number of Examples given in Money of the United States. To which is added, a Course of Book-keeping by Single Entry."

In Conformity to the Act of the Congress of the United States, entitled "An Act for the Encouragement of Learning, by securing the Copies of Maps, Charts and Books, to the Authors and Proprietors of such Copies, during the Times therein mentioned." And also to the Act, entitled "An Act supplementary to an Act, entitled "An Act for the Encouragement of Learning, by securing the Copies of Maps, Charts and Books, to the Authors and Proprietors of such Copies, during the Time therein mentioned," and extending the Benefits thereof to the Arts of designing, engraving, and etching historical and other Prints."

D. CALDWELL, Clerk of the  
District of Pennsylvania.

Lately published and for sale by Joseph Crukshank, price 75 cents. A Key to the American Tutor's Assistant, revised; in which all the sums necessary for a learner are wrought at large.

Math.  
Teacher  
10-1-23

## PREFACE.

THE former impressions of *The American Tutor's Assistant* having been well received by the public, the Proprietor has been induced to revise it, and has now made some amendments and additions, which he presumes will render it more acceptable to teachers.

To avoid increasing the size and price of the book, some parts have been omitted, to make room for matter considered of more essential use.

To this edition is added, a course of Book-keeping, according to the method of Single Entry, with a description of the books, and directions for using them.

Much attention has been given to the revision and correction of the work, and the errors which had escaped notice in the former are corrected in this edition.

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## Explanation of Characters.

Signs.	Significations.
=	equal; as $20s. = £.1$
+	more; as, $6 + 2 = 8$
-	less; as, $8 - 2 = 6$
×	into, with, or multiplied by; as $6 \times 2 = 12$
÷	by (i. e. divided by) as, $6 \div 2 = 3$ ; or, $2 ) 6$
::	proportionality; as $2 : 4 :: 6 : 12$
√ or <sup>2</sup> √	Square Root; as, $\sqrt{64} = 8$
<sup>3</sup> √	Cube Root; as, $\sqrt[3]{64} = 4$
<sup>4</sup> √	Fourth Root; as, $\sqrt[4]{64} = 2$ , &c.
—	a Vinculum; denoting the several quantities, over which it is drawn, to be considered jointly as a simple quantity.

# ARITHMETIC.

**A**RITHMETIC is the art of computing by numbers.  
 'It has five principal rules for its operations, viz. nu-  
 meration, addition, subtraction, multiplication, and division.

## NUMERATION.

**N**UMERATION teaches to express numbers by figures,  
 set down or named, and consists of two parts, viz.

*First,* The right placing of them.

*Second,* The true valuing of each figure, in its proper  
 place ; both which are exhibited in the following

TABLE.

Units	1	One
Tens	2 1	Twenty-one.
Hundreds	3 2 1	Three Hundred and twenty-one.
Thousands	4 3 2 1	4 Thousand 321
Tens of Thousands	5 4 3 2 1	54 Thousand 321
Hundreds of Thousands	6 5 4 3 2 1	654 Thousand 321
Millions	7 6 5 4 3 2 1	7 Million 654 Thousand 321
Tens of Millions	8 7 6 5 4 3 2 1	87 Million 654 Thousand 321
Hundreds of Millions	9 8 7 6 5 4 3 2 1	987 Million 654 Thousand 321

The above table is comprised in the following:

Units	Tens	Hundreds	Thousands	Tens of Thousands	Hundreds of Thousands	Millions	Tens of Millions	Hundreds of Millions
1	2	3	4	5	6	7	8	9
Units			Thousands.			Millions.		

## Numeration.

Nine figures are sufficient to express any number in common practice: Nevertheless, the following table may be thought necessary.

<i>Nonillions</i>	<i>Octillions</i>	<i>Septillions</i>	<i>Sextillions</i>	<i>Quintillions</i>
857342,	162486,	345986,	437916,	423147,
<i>Quadrillions</i>	<i>Trillions</i>	<i>Billions</i>	<i>Millions</i>	<i>Units</i>
248016,	235421,	261734,	368149,	623137.

### E X A M P L E S.

In figures express the following numbers

One hundred and six

Five hundred and thirty-eight

Six thousand and seventy-four

Twelve thousand, five hundred and ten

Forty-five thousand, six hundred and one.

Two hundred fifty-one thousand, six hundred.

Eight million, one hundred forty-two thousand and six.

Sixty-five million, one hundred four thousand and ninety.

Five hundred and two million, three hundred and four thousand

Nine hundred forty-eight million, six hundred thirty-two thousand, seven hundred and fifty-one

Numbers are also expressed by letters, and are called Numeral Letters, or Roman Numbers, thus :

1	2	3	4	5	6	7	8	9	10	20	30
I,	II,	III,	IV,	V,	VI,	VII,	VIII,	IX,	X,	XX,	XXX,
40	50	60	70	80	90	100	500	1000			
XL,	L,	LX,	LXX,	LXXX,	XC,	C,	D,	M,			

1820

MDCCCXX

A letter of less value, standing before one of greater, diminishes, but when placed after, increases the value of the greater. Hence, by combining the above letters, other numbers are formed.

## SIMPLE ADDITION.

**A**DDITION of integers is the collecting of several numbers, of like signification, into one sum; as 6 and 8 make 14.

RULE.

## Simple Addition.

3

### RULE.

Place units under units, tens under tens, &c. then begin at the right hand column and add upwards, set down the total, if less than 10; if 10 or more, the right hand figure, and add the left to the next row of figures, which is carrying 1 for every 10; and so proceed to the last column, and there set down the whole of said column.

### PROOF.

Perform the addition downwards:—Or, Add the top line to the sum of all the rest; and if right, the total will be equal to the first.

### E X A M P L E S.

271684	716087	47862178
728316	283913	52137822
643868	56786	67856321
356132	43214	32143679
786418	89675	68576814
548679	71648	34231861
<hr/>	<hr/>	<hr/>
Total 3335097		
<hr/>	<hr/>	<hr/>
67148914	86714827	62187654
32851086	57682186	786418
47189613	476829	646826
52810387	276836	34708
37186819	61783248	41682
62813181	27864	8328
71868716	4674	848
68189768	671218	4682
78964321	4168276	61783
67487689	67476368	27168271
53746938	78642176	47183
46957423	608924	98
<hr/>	<hr/>	<hr/>

Note. In this, and some succeeding collections, the pupil may be directed to write the question on his slate, with vacancies, in which the tutor may insert other numbers.

### Application.

1. Add 5856, 3840, 395, 265, 25, and three thousand, seven hundred and eighty-four together. facit 14165

2 A man was born in the year 1718, in what year will he

be 99 years of age?

*answer* in 1817

3 If a person have owing to him on bond 807*l.* in book accounts 1047*l.* in bills and notes 86*l.* and have in cash 478*l.* how much is the amount?

*answer* 2418*l.*

4 Admit a bond to be 4687 *dols.* interest due thereon 178 *dols.* what is the amount?

*answer* 4865 *dols.*

5 Suppose 5784 dollars in one purse, 588 in another, 84 in a third, and seven hundred and seventy-nine in a fourth, what number is there in them all?

*answer* 7235

6 Admit a boy had 357 nuts given him at one time, 127 at another, 78 at another, 378 at another, 57 at another; how many had he in all?

*answer* 997

7 Suppose a person dying left his widow 3840*d.* to his eldest son 6850*d.* to two other sons each 2584*d.* to each of his three daughters 1685*d.* and in other legacies 950*d.* what is the sum of these bequests?

*answer* 21863*d.*

8 A draper bought 10 bales of cloth, *viz.* No. 1, 2, each 367 yards; No. 3, 4, 5, each 407 yards; No. 6, 7, 8, each 228 yards; No. 9, 10, each 300 yards; how many yards in the whole purchase?

*answer* 3239 yards

9 A grocer bought 8 casks of indigo, *viz.* No. 1, 210*lb.* No. 2, 196*lb.* No. 3, 4, 5, each 205*lb.* No. 6, 184*lb.* No. 7, 125*lb.* No. 8, 1274*lb.* how many *lbs.* in all?

*answer* 2604*lb.*

10 A merchant bought 7 bales of cloth, in four of which were 52 pieces, which contained 1352 yards, the other 3 had 40 pieces, and contained 1098 yards; how many pieces and yards were there?

*answer* 92 pieces, 2450 yards

11 If from the creation to the flood be 1650 years, from that to the calling of Abraham 427, from that to the building of the temple 909, thence to the founding of Rome 266, from that to the birth of Christ 752, and since to the present year 1820; how many years since the creation?

*answer* 5824

12 How many strokes does a regular clock strike in a week?

*answer* 1092

13 There are two numbers, the less is 9876, and their difference twice as many; what is the greater?

*answer* 29628

14 Borrowed a sum of money: paid at sundry times 89*d.* 196*d.* 226*d.* 327*d.* and the remainder to pay is 162*d.* what was the sum borrowed?

*answer* 1000*d.*

SIMPLE



## SIMPLE SUBTRACTION

**T**EACHETH to take a less number, called the subtrahend, from a greater of the same denomination, termed the minuend, and thereby to shew the difference.

## RULE.

Put the less number under the greater, with units under units, tens under tens, &c. then begin at the right hand, and take the lower figure from that above it; but if it be greater than that above, take it from 10, and add the upper figure to the remainder, set down the result, and carry 1 to the next place; and so proceed.

## PROOF.

Add the remainder to the less number, and the sum, if right, will be equal to the greater.

## E X A M P L E S.

From 4736985	9736214	18346152	74614328
Take 1514863	4878946	9804675	70840679
Rem. 3222122	4857268	8541477	3773649
Proof 4736985	9736214	18346152	74614328
From 473648217	648271681	81621261	689081681
Take 97898604	48918692	198718	9908718
Rem.			

## Application.

1. Borrowed 1090*l.* and paid 909*l.* how much remains?  
answer 181*l.*
2. A man was born in the year 1728, what is his age in the year 1820?  
answer 92
3. A boy who had one thousand nuts sold 286, gave away 60 and lost 437; how many had he left?  
answer 217
4. There were 4 bags, containing 1st. 34*dols.* 2d. 50*dols.* 3d. 100*dols.* 4th. 150*dols.* but one of them being lost, only 234*dols.* remained; which bag was lost?  
answer 100*dols.* bag.
5. Having a piece of ground 172 feet long, and rented to A at one end 57 feet, and to B 42 feet at the other end; how much was left between them?  
answer 73 feet.

A 2

6 Bought

## Simple Subtraction.

6 Bought of A two barrels of flour, each weighing 175*lb.* tare per barrel 15*lb.*—of B 3 ditto, each 183*lb.* tare per ditto 20*lb.*—of C 4 ditto, each 196*lb.* tare per ditto 17*lb.* how many *lbs.* of flour neat? *answer* 1525*lbs.*

7 Suppose A had owing to him on bond 478*l.* and interest due thereon 98*l.* and received at two payments each 199*l.* how much is unpaid? *answer* 178*l.*

8 A vintner bought 20 pipes of brandy, containing 2459 gallons, and sold 14 pipes, containing 1682 gallons? how many pipes and gallons were left? *answer* 6 pipes, 777 gallons.

9 If the amount of a bond be 4700*l.* and payments be made of 1478*l.* 1319*l.* 826*l.* and 628*l.* how much remains unpaid? *answer* 449*l.*

## SIMPLE MULTIPLICATION

IS a concise way of adding numbers of the same name.

The number to be multiplied is called the *multiplicand*.

The number to multiply by is called the *multiplier*.

The number arising from the operation is called the *product*.

Note. The multiplier and multiplicand are also called *factors*, and the product is sometimes termed, *fact*, or *rectangle*.

TABLE.

1	2	3	4	5	6	7	8	9	10	11	12
2	4	6	8	10	12	14	16	18	20	22	24
3	6	9	12	15	18	21	24	27	30	33	36
4	8	12	16	20	24	28	32	36	40	44	48
5	10	15	20	25	30	35	40	45	50	55	60
6	12	18	24	30	36	42	48	54	60	66	72
7	14	21	28	35	42	49	56	63	70	77	84
8	16	24	32	40	48	56	64	72	80	88	96
9	18	27	36	45	54	63	72	81	90	99	108
10	20	30	40	50	60	70	80	90	100	110	120
11	22	33	44	55	66	77	88	99	110	121	132
12	24	36	48	60	72	84	96	108	120	132	144

# Simple Multiplication.

7

## CASE 1.

When the multiplier does not exceed 12?

### RULE.

Place the multiplier under the multiplicand; multiply the several figures successively from right to left, carry the tens, and set down the overplus as in addition.

### PROOF.

Repeat the operation with the factors changed; or multiply the double of one factor by half the other.

### EXAMPLES.

Multiplicand	4513627	51473689	75134628	64132579
Multiplier	2	3	4	5
Product	9027254			
83174268	41379462	74136982	80736014	
6	7	8	9	
9761436	47140651	273406152	96478362	
10	11	12	12	

## CASE 2.

When the multiplier is the exact product of two factors in the multiplication table;

### RULE.

Multiply by one of said factors, and the product of that by the other; the last product will be that required.

### EXAMPLES.

1	Multiply	5740632	by	32	facit	183700224.
2		3740016	by	56		209440896
3		7063115	by	96		678059040
4		7034652	by	144		1012989888

Note. When the multiplier exceeds 12 and is less than 20, multiply by the units figure, and add to the product of each figure that which is next on the right hand.

### EXAMPLES.

# Simple Multiplication.

## E X A M P L E S.

6782158	6874281	2816054
14	15	16
94950212		
5473682	4786824	6789863
17	18	19

## CASE 3.

When the multiplier consists of several figures ;

## RULE.

Make as many products as there are figures in the multiplier, omitting ciphers, and place the first figure of each product exactly under its multiplier ; add the products together, and their sum will be the number sought.

Note. If ciphers be in one or both factors at the right hand, annex them to the product.

## E X A M P L E S.

1	Mal.	7643827	by	23	facit.	175808021
2		8142630	by	75		610697250
3		9436170	by	920		8681276400
4		3760410	by	4840		18200384400
5		815036000	by	70300		57297030800000
6		1900460	by	162500		306924290000
7		3800920	by	80750		306924290000
8		6247386495	by	27356		170903504957220
9		12494772990	by	13678		170903504957220
10		47001881	by	1140090		53586374509290
11		94003762	by	570045		53586374509290
12		233926899	by	13679508		3200004886285692

## Application.

1 Suppose 40 men were concerned in the payment of a debt, and each man paid 2564d. how much was the debt?

answer 102560d.

2 How many square feet are in a floor 46 feet in length and 35 in breadth?

answer 1610

3 If

## Simple Multiplication.

9

3 If 9876 be multiplied by six thousand, seven hundred and eighty-nine, what is the product? *answer* 67048164

4 Bought 342 bales of linen, in each bale 56 pieces, and in each piece 25 yards; how many pieces and yards were therein? *answer* 19152 pieces, 478800 yards.

5 A merchant bought 7 bales of cloth, in each bale 11 pieces, and in each piece 29 yards; how many pieces and yards were there? *answer* 77 pieces, 2233 yards.

6 Sold 8 bales of linen, in 4 of which were 9 pieces each, and in each piece 27 yards, in the other 4 were 12 pieces each, and in each piece 31 yards; how many pieces and yards were there? *answer* 84 pieces, and 2460 yards.

7 A linen draper bought 10 bales of cloth, viz. No. 1 2, each 367 yards; No. 3, 4, 5, each 407 yards; No. 6, 7, 8, each 228 yards; No. 9, 10, each 300 yards; how many yards in all? *answer* 3239

8 What is the product of 13578 multiplied by 4938?

*answer* 67048164

9 Admit an orchard consisting of 126 trees one way, 109 the other, and 1007 apples on each tree; how many trees and apples are in said orchard?

*answer* 13734 trees, 13830138 apples.

10 A certain island contains 52 courties, each county 42 parishes, each parish 246 houses, and each house 10 persons; how many parishes, houses and persons, are in the island?

*answer* 2184 parishes, 537264 houses, 5372640 persons.

---

## SIMPLE DIVISION.

**D**IVISION of integers is the reverse of multiplication, and shews how often one number is contained in another. It consists of four parts, viz.

*First.* The *dividend*, or number to be divided.

*Second.* The *divisor*, or number to divide by.

*Third.* The *quotient*, or number sought.

*Fourth.* The *remainder* (if any) which must be less than the divisor, and of the same name with the dividend.

Simple division is of two kinds, viz. short and long.

SHORT.

*Simple Division.***SHORT DIVISION.**

Short division is that in which the divisor does not exceed twelve.

**RULE.**

Seek how often the divisor is contained in the first figure or figures of the dividend, under which set the result; if any remain, conceive it to be prefixed to the next figure, seek how often the divisor is contained therein, and so proceed.

**PROOF.**

Multiply the quotient by the divisor, adding in the remainder, if any, and the product will be the dividend.

**EXAMPLES.**

Divisor	Dividend		
2)	7346286	3)5112896	4)37612285
Quotient	3673143	1704298 $\frac{2}{3}$	
Proof	7346286	5112896	
5)97036142	6)74830956	7)91430682	
8)37846210	9)73004881	10)47390172	
11)41036294	12)64381259	12)59436828	

Note 1. When the divisor is the exact product of some two factors in the multiplication table, first divide by one of them, and that quotient by the other.

2. Multiply the first divisor into the last remainder, if any, and to that product add the first remainder for the true one.

**EXAMPLES.**

1	Divide	7463521 by 18	facit	414640	1	Remainder.
2		73681090 by 48		1535022	34	
3		740043612 by 96		7708787	60	
4		57384659 by 144		398504	83	

LONG

## LONG DIVISION.

Long division is that wherein the divisor exceeds 12.

## RULE.

Take, for the first dividial, as many only of the first figures of the dividend as will contain the divisor; try how often the divisor may be had therein; and set the resulting figure for the first of the quotient; subtract the product of this figure into the divisor from the dividial, and the remainder, with the next figure of the dividend annexed, will be the second dividial, with which proceed as before, &c. till the dividend figures are exhausted.

## PROOF.

As in short division.—Or thus: the dividend, less the remainder, divided by the quotient, will quote the divisor.

## EXAMPLES.

Dividend.

Divisor 41) 94979 ( 2316 Quotient  
82 41

129  
123

67  
41

269  
246

Remainder 23

2319  
9266

94979 Proof.

			Quotient.	Rem.
2	Divide	7461389 by	95	facit 78540 89
3		5374608 by	671	8009 569
4		9736205 by	2507	3883 1524
5		756390289 by	41659	18156 29485
6		9871369542 by	87648	112625 13542
7		19742712000 by	175296	112625
8	{	139736422224 by	476838	293048
9			293048	476838

Note.

Note. If one or more ciphers be on the right of the divisor, omit them in the operation, separating from the right of the dividend as many figures, which annex to the remainder.

## EXAMPLES.

- 1 Divi. 8317642500 by 814600 *facit* 10210 re. 576500
- 2 16634132000 by 1629200 10210
- 3 87521885000 by 12749000 6865
- 4 350087540000 by 27460000 12749

## Application.

1 A person intending to go a journey of 3264 miles, would perform it in 136 days, how many miles must he travel each day? *answer* 24.

2 Several boys went to gather nuts; and collected 4275, which when shared among them, each had 855; how many boys were in company? *answer* 5.

3 If the expense of erecting a bridge be 5022l. to be defrayed equally by 186 persons; how much must be the quota of each? *answer* 27l.

4 The quotient of an operation in division is 1763, the dividend 8435955; query the divisor? *answer* 4785

5 What number is that, which being multiplied by 7969, the product will be 1864746? *answer* 234

6 Being desirous to plant 2072 apple trees in 14 rows, how many will be in each row? *answer* 148

7 In 670320 yards, how many pieces and bales, allowing 35 yards in each piece, and 56 pieces in each bale? *answer* 19152 pieces, 342 bales.

8 If a cistern containing 15072 gallons be emptied in 4 hours, by 48 equal vents; what quantity is discharged by either adjutage in that time? also how much per hour, admitting the velocity of the fluid to be uniform? *answer* 314 gallons, at the rate of 78½ per hour.

9 Divide 42904 acres of land into 346 equal parts. *facit* 124

10 If 45000 dollars be divided among 25 persons; how many is that for each? *answer* 1800

11 Purchased 256 bundles of hemp, weighing 46080lb. how much is in a bundle? *answer* 180 lb.

TABLE.



# Federal Money.

A Table of the Weight and Value of Coins as they pass in the respective States of the Union, with their Sterling and Federal value.

Name of Coin.	Standard Weight.	Sterling Money of Great Britain.	New Hampshire, Massachusetts, Rhode-Island, Connecticut, and Virginia.	New York, North Carolina, and North Carolina.	New York, Pennsylvania, Delaware, and Maryland.	South Carolina, Georgia, and Florida.	Federal value.
(Gold.)							
A Johannes,	18 dwts. 1 gr.	12 s. 6 d.	4 s. 6 d.	6 s. 8 d.	6 s. 0 d.	4 s. 0 d.	E. D. c. m.
An Half Johannes,	9 dwts. 1 gr.	6 s. 3 d.	2 s. 3 d.	3 s. 4 d.	3 s. 0 d.	2 s. 0 d.	6,000
A Doubloon,	16 dwts. 13 gr.	6 s. 0 d.	4 s. 8 d.	5 s. 16 d.	5 s. 0 d.	3 s. 10 d.	3,000
A Moldore,	6 dwts. 18 gr.	7 s. 0 d.	1 s. 16 d.	2 s. 8 d.	2 s. 0 d.	1 s. 10 d.	6,000
An English Guinea,	5 dwts. 6 gr.	1 s. 0 d.	1 s. 8 d.	1 s. 17 d.	1 s. 15 d.	1 s. 8 d.	4,667
A French Guinea,	5 dwts. 5 gr.	1 s. 0 d.	1 s. 7 d.	1 s. 16 d.	1 s. 14 d.	1 s. 7 d.	4,600
A Spanish Pistole,	4 dwts. 60 gr.	16 s. 6 d.	2 s. 0 d.	1 s. 9 d.	1 s. 8 d.	1 s. 18 d.	3,773
A French Pistole,	4 dwts. 40 gr.	16 s. 0 d.	2 s. 0 d.	1 s. 8 d.	1 s. 7 d.	1 s. 17 d.	3,667
(Silver.)							
An English or French Crown,	19 dwts. 0 gr.	5 s. 0 d.	6 s. 8 d.	8 s. 9 d.	8 s. 3 d.	5 s. 0 d.	1,100
The Dollar of Spain,	17 dwts. 60 gr.	4 s. 6 d.	6 s. 0 d.	8 s. 0 d.	7 s. 6 d.	4 s. 8 d.	1,000
Sweden or Denmark,	3 dwts. 180 gr.	1 s. 0 d.	1 s. 4 d.	1 s. 9 d.	1 s. 8 d.	1 s. 7 d.	9,222
An English Shilling,	3 dwts. 110 gr.	0 s. 10 d.	1 s. 2 d.	1 s. 7 d.	1 s. 6 d.	0 s. 11 d.	9,200

All other gold coins, of equal fineness, at 80 cents per dwt. and silver at 111 cents per oz.

A TABLE of other foreign Coins, &c. with their value in Federal Money, as published by a late act of Congress.

	E. D. c. m.		E. D. c. m.
Pound Sterling,	0 4. 4 0	Rupee of Bengal	0 9. 5 5
Pound of Ireland,	0 4. 1 0	The Guilder of the United Netherlands,	0 0. 3 3
Pagoda of India,	0 1. 9 4	Mark Banco of Hamburg,	0 0. 4 0
Tale of China,	0 1. 4 8	Livre Turnois of France,	0 0. 1 0
Mill-rece of Portugal	0 1. 2 4	Real Plate of Spain,	0 0. 1 0
Ruble of Russia	0 0. 6 6		

**FEDERAL MONEY.**

The denominations are;

10 mills ( <i>m.</i> )	make 1 cent	<i>c.</i>
10 cents	- - -	1 dime, <i>d.</i>
10 dimes	- - -	1 Dollar, <i>D.</i>
10 dollars	- - -	1 Eagle, <i>E.</i>

*The Standard Weight.*

	<i>dwt. gr.</i>	
A Dime,	- 1 16 <sup>2</sup> / <sub>16</sub>	Silver.
A Dollar,	- 17 1 <sup>3</sup> / <sub>4</sub>	
An Half Eagle,	5 14 <sup>1</sup> / <sub>2</sub>	Gold.
An Eagle,	11 4 <sup>3</sup> / <sub>4</sub>	

Note. The Federal standard, for gold and silver, is 11 parts fine and 1 part alloy.

Federal money, or money of the United States, may be added, subtracted, multiplied and divided, as integers or whole numbers, only separating the different denominations with a point; as fifty-nine eagles, five dollars, nine dimes, five cents, in figures 59,5,9,5: but as dollars and cents are the only denominations commonly used in accounts, the points after the eagles and dimes are omitted, as 595,95, five hundred and ninety-five dollars and ninety-five cents.

Dollars are reduced to cents, by multiplying the number of dollars by 100, or, which is the same thing, by adding two ciphers to the right hand of the number of dollars, as,

- In 1 dollar how many cents? *answer* 100
- In 6 dollars, how many cents? *answer* 600
- In 10 dollars, how many cents? *answer* 1000

Cents are brought into dollars by dividing by 100, or separating the two last figures to the right hand by a point, which will be cents, and those to the left will be dollars, as,

In 225 cents, how many dollars and cents? *answer* 2,25

In 506 cents, how many dollars and cents? *answer* 5,06

In 1250 cents, how many dollars and cents? *answer* 12,50

Note. In writing down any number of cents less than 10, a cipher must be prefixed in the place of dimes.

**ADDITION.**

# ADDITION.

## EXAMPLES.

D. C.	E. D. d. c. m.	D. C.
36, 45	36 4, 6 5 3	7356, 33
43, 24	21 5, 4 3 9	5205, 06
25, 33	15 3, 8 8 5	1742, 50
96, 82	64 8, 5 4 8	6534, 25
27, 64	19 7, 3 2 4	4269, 99
82, 30	53 9, 8 7 6	2845, 87

Total 311, 78

E. D. d. c. m.	Dols. Cts.	E. D. d. c. m.
7 4, 3 8 6	123 47	57 5, 5 4 3
2 5, 6 1 4	876 53	42 4, 4 5 7
5 4, 3 2 1	28 02	9 4, 0 5
4 5, 6 7 9	71 98	5, 6 5
3 4, 5 6 7	9 09	, 0 6 3
8 9, 0 1 2	, 91	5 8, 6 3 7
32 3, 5 7 9		

## Application.

1 Laid out at sundry times, viz. at one time 100 dollars, at another 75 cents, at a third 4 dollars 7 mills, and lastly, 19 dollars 4 cents; query the whole expenditure?

answer 123 D. 797 m.

2 How much Federal money equals 1 English guinea, 2 French crowns, and 3 Spanish pistoles? answer 18 D. 186 m.

3 Add 250 eagles, 9 dollars, 8 dimes, 6 cents and 5 mills together. facit 2509, 8, 6, 5

4 Suppose I owe A 462 dollars 50 cents; B 365 dollars 19 cents; C 23 dollars 64 cents; D 86 dollars 92 cents; E 35 dollars 74 cents; and F 84 dollars 33 cents; how much do I owe altogether? answer 1045, 32

5 Bought a horse for 125 dollars, chair 120 dollars, harness 26 dollars 45 cents, saddle 16 dollars 43 cents, bridle 4 dollars 16 cents, what is the amount of the whole? answer 292, 04

6 A person deposited at bank, 1055 dollars in notes ; 260 dollars in gold ; 3650 dollars in silver, and 250 cents ; how much is the amount ? *answer* 4967,50

**SUBTRACTION.****EXAMPLES.**

<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>	<i>Dolls. Cts.</i>
From 363, 45	4969, 58	2640, 25
Take 233, 23	2637, 59	1876, 14
Rem. 132, 22		
<i>E. D. d. c. m.</i>	<i>Dolls. Cts.</i>	<i>E. D. d. c. m.</i>
From 1 4, 1 2 9	749, 42	347 5, 0 7 2
Take 7, 9 0 2	405, 9	294 2, 8 6 5
Rem. 6, 2 2 7		
Proof 1 4, 1 2 9		
<i>D. c.</i>	<i>D. c.</i>	<i>D. c.</i>
Borrowed 3256,49	8436,24	9368,22
Paid 978,65	7523,19	5439,17

**Application.**

1 A owed X 43 dollars 75 cents, and paid him on account 24 dollars 33 cents, how much remains unpaid ? *ans.* 19,42

2 K having deposited 4967 dollars 50 cents in bank, drew for 3765 dollars 14 cents ; what sum has he left ?

*answer* 1202,36

3 Suppose X had 1065 dollars 44 cents, belonging to Y of New-York, and Y has drawn on him at one time for 96 eagles, afterwards for 550 dollars 33 cents, and again for 69 dollars 29 cents, how much will remain, after paying the three drafts ?

*answer* 385,82

4 Borrowed 500 dollars 44 cents, paid 204 dollars 56 cents, how much remains due ?

*answer* 295 88

5 Sent

5 Sent a servant to market with an eagle, who bought beef 1 dollar 33 cents, veal 1 dollar 75 cents, ducks 75 cents, butter 1 dollar 50 cents, vegetables 67 cents, how much change must he return?  
*answer 4 dollars.*

6 Sent 4700 dollars to the bank; and having drawn checks for 98 dollars 15 cents; 109 dollars 37 cents; and 7 dollars 12 mills; what further sum may I draw for?  
*answer 448E. 5D. 4d. 6c. 8m.*

7 From 7½ eagles, deduct 7½ dollars, and 7½ cents.  
*facit 6E. 7D. 4d. 2c. 5m.*

## MULTIPLICATION.

### EXAMPLES.

Multiply	42 ,05	376 ,96	5345 ,08	3976 ,09
Product	2,10			
	365 ,15	268 ,24	424 ,36	576 ,48
	1825			
	365			
	54,75			
<i>E. D. d. c. m.</i>	<i>Dolls. cts.</i>	<i>D. d. c. m.</i>	<i>D. d. c. m.</i>	
84 7, 7 4 2	439, 17	9, 0 4 5	7, 3 6 8	
6	7	29	30	
508 6, 4 5 2				

### Application.

1 Bought 456*lb.* of cheese, at 8 cents per *lb.* what is the amount?  
*answer 36,48*

2 How much will 897*lb.* of loaf sugar come to at 23 cents per *lb.*?  
*answer 206,08*

3 Find the cost of 976 bushels of wheat, at 2 dollars 14 cents per bushel?  
*facit 2088,64*

B 2

4 Calculate

4. Calculate the cost of 34 yards of broad cloth, at 6 dollars 33 cents per yard. *facit* 215,22
- 5 What is the cost of a hogshead of molasses containing 145 gallons, at 43 cents per gallon? *answer* 49,45
- 6 Tell the amount of 36 cords of wood, at 6,75 per cord. *facit* 243,00
- 7 Find the amount of a man's wages for 296 days, at 8 dollars 43 cents per day. *facit* 1015,28
- 8 What is the amount of 256 pair of shoes, at 1 dollar 23 cents per pair? *answer* 314,88
- 9 Sold 3950 *lbs.* snuff, at 29 cents per *lb.* tell the amount. *facit* 1145,50
- 10 Calculate the amount of 1945 barrels of flour, at 8 dollars 25 cents per barrel. *facit* 16046,25
- 11 Find the amount of 458 barrels of tar, at 3 dollars 50 cents. *facit* 1608,00

**DIVISION.****EXAMPLES.***Dols. cts.*

2) 356,56

178,28*Dols. cts.*

3) 388,45

*Dols. cts.*

4) 2896,44

*Dols. cts.*

5) 6238,44

*Dols. cts.*

7) 8862,19

*Dols. cts.*

9) 2384,27

*Dols. cts.*

Divide 6238,44 by 15

2384,27 by 45

3758,39 by 67

*Dols. cts.*

2476,23 by 25

3278,94 by 52

9645,75 by 75

*Dols. cts.*

3852,19 by 33

2954,76 by 56

5798,94 by 87

**Application.**

- 1 Divide 34 dollars 32 cents among four persons. *facit* 6,08
- 2 If 11 *lbs.* sugar cost 14 dollars, how much is that per *lb.*? *answer* 12 cents 5 mills.
- 3 A barrel of flour weighing 196 *lbs.* cost 7 dollars 84 cents, what is the cost of 1 *lb.*? *answer* 4 cents.
- 4 Bought

4 Bought a barrel containing 125 shad for 8 dollars 50 cents, how much must I charge my neighbour for 25, at the same rate ? *answer* 1,70

5 Bought a piece of broad cloth containing 34 yards for 215 dollars 22 cents, how much is that per yard ? *ans.* 6,33

6 A pipe of wine containing 126 gallons cost 189 dollars, required the price of a gallon ? *answer* 1,50

7 A hoghead of molasses containing 115 gallons cost 49 dollars 45 cents, how much is it per gallon ? *ans.* 43 cts.

## COMPOUND ADDITION.

**C**OMPOUND addition teaches to add several sums or quantities together, of divers denominations, but of the same quality, as money, weights, measures, &c.

### GENERAL RULE.

Place the numbers so, that those of the same denomination may stand directly under each other.

Then begin at the right hand column, and add up as in integers; divide the total by as many of that denomination as will make one of the next greater, set down the remainder (if any) under said column, and carry the quotient to the next, &c.

Proof. As in integers.

### MONEY.

The Denominations are;

4 farthings (marked <i>qr.</i> )	make	1 penny, marked <i>d.</i>
12 pence	—	1 shilling, - <i>s.</i>
20 shillings	—	1 pound, - <i>£.</i>

Note. The shillings may be added as integers, carrying half the number of tens to the pounds, and prefixing the odd ten (if any) to the units under shillings.

### PENCE

*Compound Addition.***PENCE TABLE.**

d.		s. d.
20	pence make	1 8
30	-	2 6
40	-	3 4
50	-	4 2
60	-	5 0
70	-	5 10
80	-	6 8
90	-	7 6
100	-	8 4
110	-	9 2
120	-	10 0
240	-	20 0

**TABLE OF SHILLINGS.**

s.		£.	s.
20	-	1	0
30	-	1	10
40	-	2	0
50	-	2	10
60	-	3	0
70	-	3	10
80	-	4	0
90	-	4	10
100	-	5	0
110	-	5	10
120	-	6	0
130	-	6	10

**EXAMPLES.**

£.	s.	d.
487	13	8
512	6	4
671	11	3
764	18	10

Total 2436 10 1

£.	s.	d.
6785	14	9
3214	5	3
7485	19	11
6471	13	6

£.	s.	d.
4761	13	5
5238	6	7
6321	11	4
3678	8	8

£.	s.	d.
376	19	6½
623	0	5½
496	12	7
324	6	9½

£.	s.	d.
377	12	9
622	6	3
90	7	7½
716	11	6½

£.	s.	d.
124	11	6½
875	8	3½
612	12	4
764	9	6½

£.	s.	d.
7416	16	10
2583	3	2
8764	12	8
1285	7	4
7589	9	3
2410	10	9
8768	18	11
4682	19	4

£.	s.	d.
4671	13	4½
5328	6	7½
6785	11	8½
3214	8	3½
7156	14	9½
2843	5	2½
7890	14	6½
4747	19	8½

£.	s.	d.
8625	18	7½
1374	1	4½
6715	12	8½
3284	7	3½
6789	13	6½
3210	6	5½
8764	14	11½
1867	17	6



## Application.

1 Suppose a merchant, on settling his accounts, finds he owes A, seventy-four pounds, seventeen shillings and sixpence; B, six hundred twenty-seven pounds, six shillings; C, eight hundred forty-seven pounds, eighteen shillings and four pence three farthings; D, 564*l*. How much does he owe in all?

	£.	s.	d.
A,	74	17	6
B,	627	6	0
C,	847	18	4½
D,	564	0	0

2 If A have owing to him on bond 1908*l* 17*s* 10*d.*½, and interest due thereon, 1911 2*s* 1*d.*½; How much is the amount? *answer* 2100*l*.

3 Suppose a vintner bought 40 tons of wine for 684*l*. loading and unloading stood him in 17*l* 13*s* 9*d.*½, storage 8*l* 10*s.*, custom 16*l* 13*s* 9*d.*½, land carriage 19*l* 14*s* 6*d.*½; How much do the cost and charges amount to? *answer* 746*l* 12*s* 0*d.*½

4 Admit a person left his widow the use of 6436*l.*; for charitable purposes 297*l* 14*s* 8*d.*; gave three nephews, each 1546*l* 14*s* 8*d.*; three nieces, each 1324*l.*; and to his executor 304*l* 0*s* 11*d.* What is the sum of those several bequests? *answer* 15649*l* 19*s* 7*d.*

5 Suppose a man borrowed a sum of money, and paid in part at one time 15*l* 18*s* 9*d.*; another 23*l* 18*s* 4*d.*½; at a third time 47*l* 0*s* 9*d.* and the remainder is 37*l* 14*s* 6*d.*½; what was the sum borrowed? *answer* 122*l* 12*s* 5*d.*½

6 Bought 3 horses for 16*l* 17*s* 4*d.* each, and two cows for 5*l* 14*s* 7*d.* each, and three bushels of wheat for 18*s* 10*d.*½; what is the amount? *answer* 63*l* 0*s* 0*d.*½

7 Admit a citizen going into the country ordered payment of the following bills, viz. the brewer's 42*l* 3*s* 3*d.* the butcher's 212*l* 0*s* 6*d.* the baker's 24*l.* the tallow-chandler's 13*l* 8*s.* the taylor's 137*l* 2*s* 9*d.* the draper's 74*l* 13*s* 6*d.* his rent 50*l.* servants' wages 46*l* 5*s.* and he would take with him 100*l.* for what sum must he draw on his banker, to defray these expenses? *answer* 700*l.*

8 Suppose A owes B 109*l* 19*s* 11*d.*½, C owes him twice as much, and D as much as them both; what is the total due to B? *answer* 659*l* 19*s* 10*d.*½

THEX

## TROY-WEIGHT.

By this weight, jewels, gold, silver and liquors are weighed.

The denominations are:

24 grains (*gr.*) make 1 pennyweight, marked, *dwt.*  
 20 pennyweights - 1 ounce, - - - *oz.*  
 12 ounces - - 1 pound, - - - *lb.*

## EXAMPLES.

<i>lb. oz. dwt. gr.</i>	<i>lb. oz. dwt. gr.</i>	<i>lb. oz. dwt. gr.</i>
7 10 11 15	21 4 13 16	33 7 10 13
2 1 8 9	78 7 6 8	165 10 4 17
4 6 7 12	36 5 10 14	48 6 12 23
5 5 12 12	63 6 9 10	276 3 13 5
9 11 13 14	76 9 18 23	58 8 9 19
6 10 19 23	67 10 19 21	327 11 19 4

## Application.

1 What is the sum of 36 pounds, 7 ounces, 16 pennyweights; 48 pounds, 7 ounces, 16 grains; 56*lb.* 6*oz.*?

*answer* 141*lb.* 8*oz.* 16*dwt.* 16*gr.*

2 A goldsmith bought 7 ingots of silver, three of which weighed each 9*lb.* 7*oz.* 14*dwt.* and each of the rest 8*lb.* 5*oz.* 15*dwt.* 16*gr.* how much did the whole weigh?

*answer* 62*lb.* 10*oz.* 4*dwt.* 16*gr.*

3 Admit a goldsmith has 4 tankards weighing each 7*oz.* 18*dwt.* spoons weighing 4*lb.* 6*oz.* 3 salvers each 6*lb.* 4*oz.* what is the weight of the whole?

*ans.* 26*lb.* 1*oz.* 12*dwt.*

4 Suppose a silversmith sold 14 dishes weighing 18*lb.* 3*oz.* 14*dwt.* 36 plates weighing 48*lb.* 1*oz.* 15*dwt.* 6 salts weighing 5*lb.* 7*oz.* 4 salvers, 11*lb.* 10*oz.* 12*dwt.* Required the weight of the whole?

*answer* 83*lb.* 11*oz.* 1*dwt.*

5 Bought three pair of sleeve buttons, each weighing 11*gr.* 2 basons weighing 1*lb.* 5*oz.* 4*dwt.* 14*gr.* and two pair of buckles each 2*oz.* 11*dwt.* how much do they weigh together?

*answer* 1*lb.* 10*oz.* 7*dwt.* 23*gr.*

6 Sold several dishes weighing 11*lb.* 4*oz.* 16*dwt.* 11*gr.* plate weighing three times as much; salts 2*lb.* 5*oz.* 6*dwt.* 14*gr.* tankards 6*lb.* 7*oz.* 14*dwt.* 17*gr.* what is the weight of the whole?

*answer* 54*lb.* 8*oz.* 7*dwt.* 3*gr.*

- AVOIRDUPOIS

## AVOIRDUPOIS-WEIGHT.

By this weight are weighed things of a coarse, drossy nature, that are bought and sold by weight; and all metals but silver and gold.

The denominations are;

16 drams ( <i>dr.</i> ) make	1 ounce	<i>oz.</i>
16 ounces	1 pound	<i>lb.</i>
28 pounds	1 quarter of an <i>Cwt.</i>	<i>qr.</i>
4 quarters or 112 <i>lbs.</i>	1 hundred weight	<i>Cwt.</i>
20 hundred-weight	1 ton	<i>T.</i>

Note 1. By the above table it appears that 112 pounds make 1 *Cwt.* which are only given in some particular things; and from the best account ascertained at present, such are, all sugars (except loaf,) rice, allum, brimstone, copperas, flour, oat-meal, cocoa, race-ginger, chalk, logwood, redwood, hay, iron, lead, madder, &c. In other articles, such as meat, cheese, butter, &c. likewise in Carolina rice, five score pounds are only given to the hundred.

2. Some things are bought and sold by the dozen, gross, &c. Hence,
- |                                     |                 |               |
|-------------------------------------|-----------------|---------------|
| 12 particulars make                 | 1 dozen         | <i>doz.</i>   |
| 12 dozen                            | 1 common gross, | <i>gro.</i>   |
| 12 common gross, or 144 <i>doz.</i> | 1 great gross,  | <i>g.gro.</i> |
| 20 particulars                      | 1 score,        | <i>sco.</i>   |

## EXAMPLES.

<i>T. C. qr. lb.</i>	<i>C. qr. lb. oz. dr.</i>	<i>C. qr. lb. oz. dr.</i>
17 11 2 18	21 2 17 11 10	33 3 27 12 9
82 8 1 10	78 1 10 4 6	25 0 15 10 7
63 9 3 20	67 3 21 8 9	67 1 8 6 14
36 10 0 8	32 0 6 7 7	39 2 5 8 13
48 11 2 19	48 3 27 11 15	70 2 12 15 10
61 11 3 27	83 1 18 15 12	53 1 14 13 5

## Application.

1 Suppose a merchant bought three hogsheds of sugar, weighing as follows, viz. No. 1. nine hundred, two quarters, eighteen pounds; No. 2, 8 hundred, 3 quarters, 12 pounds; No. 3, 7 hundred, 2 quarters, 19 pounds; how much is the amount?

answer 26 *C.* 0 *qr.* 12 *lb.*

2 In 4 boxes of spice weighing as follows, viz. No. 1, one quarter, nineteen pounds, fourteen ounces, twelve drams;

No. 2,

## Compound Addition.

No. 2, two quarters, one pound, eleven ounces, ten drams ;  
 No. 3, 2 hundred, 2 quarters, 11 pounds, 14 ounces, 10  
 drams ; No. 4, 3 quarters, 6 pounds, 9 ounces, 15 drams :  
 what do they amount to? *answer* 4C. 1qr. 12lb. 2oz. 15dr.

3 How much is the weight of 5 casks of flour weighing  
 as follows, viz. No. 1. 3C. 2qr. 18lb. No. 2, 2C. 3qr. 12lb.  
 No. 3, 1C. 3qr. 19lb. No. 4, 3C. 3qr. 7lb. No. 5, 2C. 1qr.  
 18lb. *answer* 14C. 2qr. 18lb.

4. Bought 6 bags of hops, weighing and numbered as fol-  
 low, viz. No. 1, 2C. 2qr. No. 2, 2C. 1qr. 16lb. No. 3, 2C.  
 0qr. 5lb. No. 4. 2C. 3qr. No. 5, 2C. 1qr. 12lb. No. 6, 2C.  
 1qr. 16lb. required the amount? *answer* 14C. 1qr. 19lb.

5 Suppose a merchant bought 3 hogsheads of rice, one of  
 which weighs 12C. 3qr. 17lb. the other two each 11C. 0qr.  
 14lb. also 3 hogsheads of tobacco, each weighing 7 C. 3qr.  
 17lb. what weight has he to pay carriage for?

*answer* 58C. 3qr. 12lb.

6 What quantity of hops is there in 6 bags, the first  
 weighing 2qr. 15lb. and each of the rest 10lb. more?

*answer* 4C. 1qr.

## APOTHECARIES' WEIGHT.

\* By this weight apothecaries mix their medicines ; but  
 buy and sell by avoirdupois weight.

The denominations are :

20 grains (gr.)	make	1 scruple,	℥
3 scruples	-	1 dram,	ʒ
8 drams	-	1 ounce,	℥
12 ounces	-	1 pound,	℔

## EXAMPLES.

℔	ʒ	℥	℥	gr.	℔	ʒ	℥	℥	gr.
6	7	4	1	11	23	10	6	2	13
3	4	3	1	9	76	1	1	0	7
8	9	2	4	14	61	8	4	1	11
1	2	5	0	6	38	3	3	1	9
8	11	7	2	19	47	7	6	2	17
6	10	4	1	13	28	11	7	2	19

*Application.*

*Application.*

If a druggist mix several simples together; 1st. 3 ounces, 4 drams, 1 scruple; 2d. 4 ounces, 3 drams, 2 scruples; 3d. 4 drams, 18 grains; 4th. 6 ounces, 5 drams, 2 scruples, 18 grains; how much do they all weigh?

answer  $15\frac{2}{3}$  23 09 16gr.

**LONG-MEASURE.**

Long measure is used for lengths or distances.

The denominations are;

3 barley corns ( <i>b. c.</i> )	make	1 inch,	-	-	-	<i>in.</i>
12 inches	-	1 foot,	-	-	-	<i>ft.</i>
3 feet	-	1 yard	-	-	-	<i>yd.</i>
$5\frac{1}{2}$ yards	-	1 rod, pole or perch,	-	-	-	<i>P.</i>
40 poles (or 220 <i>yds.</i> )	-	1 furlong,	-	-	-	<i>fur.</i>
8 furlongs (or 1760 <i>yds.</i> )	-	1 mile,	-	-	-	<i>M.</i>
3 miles	-	1 league,	-	-	-	<i>L.</i>
60 geographic or 69 $\frac{1}{2}$ statute	} miles	1 degree	-	-	-	<i>deg.</i>
360		Degrees the circumference of the earth.				

Note. A hand is a measure of 4 inches, and particularly applied to measuring the height of horses: and the fathom of 6 feet, to the depth of water.

**EXAMPLES.**

<i>Deg.</i>	<i>M.</i>	<i>fur.</i>	<i>P.</i>	<i>Fds.</i>	<i>ft.</i>	<i>in.</i>	<i>b.</i>	<i>c.</i>
4	41	3	21	126	2	6	1	
5	18	4	19	873	1	5	2	
6	37	2	23	783	1	4	2	
3	22	5	18	216	1	7	1	
8	59	7	35	785	2	10	2	
4	51	6	39	671	2	11	2	

*Application.*

If from Philadelphia to the sign of the blue ball be 20 miles, 3 furlongs, 30 perches; from thence to the red lion 40 miles, 2 furlongs, 16 perches; from thence to Harris's ferry 42 miles, 3 furlongs, 9 perches; from thence to Carlisle

## Compound Addition.

hile 17 miles; and from thence to Pittsburgh 201 miles, 2 perches; how far is it from Philadelphia to Pittsburgh?

answer 321m. 1 fur. 17p.

## CLOTH-MEASURE.

By this measure cloths, tapes, &c. are measured.

The denominations are;

2 $\frac{1}{2}$ inches ( <i>in.</i> )	make	1 nail	-	-	<i>na.</i>
4 nails	-	-	1 quarter of a yard,	-	<i>qr.</i>
4 quarters	-	-	1 yard,	-	<i>yd.</i>
3 quarters	-	-	1 ell Flemish,	-	<i>E. Fl.</i>
5 quarters	-	-	1 ell English or French,	<i>e. E. &amp; Fr.</i>	
2 $\frac{1}{2}$ quarters or 10 nails	-	-	1 ell Hamburg,	-	<i>E. H.</i>

## EXAMPLES.

<i>Yds. qr. na.</i>	<i>E. Fl. qr. na.</i>	<i>E. E. qr. na.</i>
27 2 3	41 2 2	67 4 3
72 1 1	58 0 2	32 0 1
68 1 2	27 1 3	48 3 2
31 2 2	72 1 1	51 1 2
67 3 3	68 2 3	78 4 5
28 2 1	42 1 2	91 4 3
<hr/>	<hr/>	<hr/>

## Application.

1 There are 4 pieces of linen, viz. No. 1, 27 yards, 2 quarters; 3 nails; No. 2, 41 yards, 3 quarters, 3 nails; No. 3, 86 yards, 1 quarter, 3 nails; No. 4, 83 yards, 2 quarters, 1 nail; what quantity do they contain?

answer 189yds. 2qr. 1na.

2 Suppose a draper bought 10 bales of cloth, containing as follow, viz. No. 1, 2, each 382 yards, 2 nails; No. 3, 4, 5, each 407 yards, 3 quarters, 2 nails; and each of the rest 223 yards, 1 quarter, 1 nail; the total is required?

facit 3104yds. 1qr. 3na.

LAND

## LAND-MEASURE.

This measure shews the quantity of Lands.

The denominations are ;

9 square feet (Ft.)	make	1 yard,	<i>Yd.</i>
30 $\frac{1}{2}$ yards	- - -	1 perch,	<i>P.</i>
40 perches	- - -	1 rood,	<i>R.</i>
4 roods,	- - -	1 acre,	<i>A.</i>

## EXAMPLES.

<i>A.</i>	<i>R.</i>	<i>P.</i>	<i>A.</i>	<i>R.</i>	<i>P.</i>	<i>A.</i>	<i>R.</i>	<i>P.</i>
47	2	28	362	2	18	264	1	38
52	1	12	637	1	22	542	3	29
63	3	31	786	2	30	379	0	13
36	0	9	213	1	10	648	2	24
49	3	89	476	3	28	236	0	36
74	2	86	567	2	39	438	0	14

## Application.

1 If one field contain 27 acres, 3 roods, 27 perches ; another 17 acres, 3 roods, 36 perches ; and a third 41 acres, 3 roods, 19 perches ; how much in all ?

*answer 87A. 3R. 2P.*

2 Admit a man has one field of wheat containing 37 acres, 23 perches ; another of rye 25 acres, 2 roods ; two pieces of pasture each 17 acres, 1 rood, 11 perches ; meadow 21 acres, 14 perches ; woodland 42 acres, 2 roods, 26 perches ; what quantity does he hold ?

*answer 161A. 3R. 5P.*

## LIQUID-MEASURE.

This measure is used for beer, cider, wine, &c.

The denominations are ;

2 pints (pt.)	make	1 quart,	<i>qt.</i>
4 quarts	- - -	1 gallon,	<i>gal.</i>
63 gallons	- - -	1 hogshead of wine or brandy,	<i>hhd.</i>
2 hogsheads	- - -	1 pipe or butt,	<i>pi. or bt.</i>
2 pipes or 4 hogsheads,	- - -	1 tun,	<i>T.</i>

*Note.* By a law of Pennsylvania, 16 gallons make one half barrel ; 31 $\frac{1}{2}$  gallons one barrel ; 64 gallons one double barrel ; 84 gallons 1 puncheon ; 42 gallons 1 tierce.

EXAMPLES.

**Compound Addition.****EXAMPLES.**

<i>T.</i>	<i>hhd.</i>	<i>gal.</i>	<i>Gal.</i>	<i>qt.</i>	<i>pt.</i>	<i>Gal.</i>	<i>qt.</i>	<i>pt.</i>
3	2	40	126	3	1	879	2	0
6	1	23	873	0	1	2348	0	1
7	3	34	468	2	1	625	3	0
2	0	29	531	1	1	2338	1	1
5	3	48	678	3	1	467	2	0
4	2	62	789	1	1	3536	0	1

**Application.**

1 Suppose a vintner bought 4 vessels of brandy, gauging as follow, viz. 120 gallons, 2 quarts, 1 pint : 258 gallons ; 136 gallons ; 118 gallons, 1 quart ; how much do they contain ?

*answer* 632*gal.* 3*qt.* 1*pt.*

2 Sold six hogsheads of cider, 4 of which contained each 97 gallons, 1 quart ; and each of the rest 5 gallons, 2 quarts, 1 pint more ; how much do they all make ?

*answer* 594*gal.* 3*qt.*

**DRY-MEASURE.**

This measure is used for grain, fruit, salt, &c.

The denominations are ;

2 pints ( <i>pt.</i> )	make	1 quart, <i>qt.</i>
8 quarts	-	1 peck, <i>P.</i>
4 pecks	-	1 bushel, <i>bu.</i>

**EXAMPLES.**

<i>Bu.</i>	<i>P.</i>	<i>qt.</i>	<i>Bu.</i>	<i>P.</i>	<i>qt.</i>	<i>Bu.</i>	<i>P.</i>	<i>qt.</i>
63	2	5	376	1	6	3764	3	4
36	1	3	623	2	2	587	0	6
71	3	4	769	3	3	753	1	1
28	0	4	280	3	5	2465	3	0
67	3	6	786	3	7	3978	2	2
79	3	7	864	1	4	48	3	5

**Application.**

1 Add 14 bushels, 2 pecks, 5 quarts ; 25 bushels, 3 pecks ; 8 bushels, 7 quarts ; 19 bushels, 1 peck, to a granary



## Compound Addition.

29

nary that contains 59 bushels, 4 quarts; and tell the amount?  
*answer* 125 bushels.

2 Admit a man had 6 granaries, 4 of which contain 87 bushels, 2 pecks each, and the other two one hundred bushels and seven quarts each; how much do they all contain?  
*answer* 550 Bu. 1pe. 6qt.

## TIME.

The denominations are :

60 seconds (sec.) make	- - -	1 minute	<i>Min.</i>
60 minutes	- - -	1 hour	<i>H.</i>
24 hours	- - -	1 day	<i>D.</i>
7 days	- - -	1 week	<i>W.</i>
4 weeks	- - -	1 month	<i>M.</i>
12 months, 1 day and six hours, or }		1 year	<i>Y.</i>
365 days and six hours	}		

*Note.* A common year consists of 365 days, and every fourth, called Leap-year, of 366.

The year is also divided into 12 calendar months, as follow :

The fourth, eleventh, ninth and sixth,  
 Have thirty days to each affix'd;  
 And ev'ry other thirty-one,  
 Except the second month alone,  
 Which has but twenty-eight in fine,  
 Till leap-year gives it twenty-nine.

## EXAMPLES.

<i>Years.</i>	<i>Mo.</i>	<i>W.</i>	<i>Da.</i>	<i>Days.</i>	<i>Hr.</i>	<i>Min.</i>	<i>Sec.</i>
462	10	1	3	317	21	41	56
537	2	2	4	682	2	18	4
713	4	3	5	768	12	14	36
286	8	0	2	231	11	45	24
678	10	3	6	476	23	48	56
714	11	1	6	689	21	59	58

## Application.

1 What day of the year was the twenty-ninth of the eighth month 1815?  
*answer* 241st.

C 2

2 From

2 From the 2d of the third month, to the 19th of the eleventh month inclusive, how many days? *ans.* 263 days.

3 Admit A to be 27 years, 5 months, 2 weeks old; B 25 years; C 20 years, 7 months, 3 weeks, 4 days; D 17 years, 4 days; E and F 14 years, 11 months, 1 week each; G 12 years, 1 month, 6 days; what is the sum of their ages?

*answer* 131y. 11m. 1w.

### MOTION OR CIRCLE-MEASURE.

This is used by astronomers, navigators, &c.

The denominations are;

60 seconds (")	make	- - - -	1 minute	'
60 minutes	- - - -	- - - -	1 degree	°
30 degrees	- - - -	- - - -	1 sign	sig.
12 signs, or 360 degrees, one revolution, or circle.				

### EXAMPLES.

°	'	"	sig.	°	'	"
6	27	48	1	14	47	51
3	32	12	1	15	12	9
8	20	30	1	12	18	28
1	39	31	1	17	41	32
9	59	48	1	29	58	59
7	46	41	1	27	39	48
<hr/>			<hr/>			

### COMPOUND SUBTRACTION.

**C**OMPOUND Subtraction teaches to take one quantity of several denominations from a greater of like quality.

#### GENERAL RULE.

Place the quantities as in compound addition, with the less under the greater; then begin at the right hand, and take the under from the upper; but when the lower number

ber is greater than the upper, take it from as many of that denomination as will make one of the next greater, and to the remainder add the upper number; set down the result, and carry one to the next, &c.

Proof. As in integers.

## MONEY.

### EXAMPLES.

	£.	s.	d.		£.	s.	d.
From	473	14	8½		6714	18	1½
Take	164	16	4½		1896	9	8½
	<hr/>				<hr/>		
Rem.	308	18	4½				
	<hr/>				<hr/>		
Proof	473	14	8½				
	<hr/>				<hr/>		
Borrowed	670	10	0½		4789	0	10
Paid	187	18	2		4089	17	4½
	<hr/>				<hr/>		

### Application.

1 Suppose A is indebted to the brewer one hundred thirty-eight pounds, fourteen shillings and six pence, B 87l. 16s. 4d.; how much does one owe more than the other?

answer 50l. 18s. 1d.½

2 The brewer and baker drew bills each upon the other; the brewer stands indebted seven hundred fifty-six pounds, seventeen shillings; the baker 437l. 17s. 8d.½ what is the balance, and in whose favor? ans. 318l. 19s. 3d.½ in the baker's.

3 Suppose A owes 2000l. whereof he pays at one time 499l. 19s. 11d.½ and at a second payment 1388l. 18s. 11d. what is the residue? answer 111l. 1s. 1d.½

4. Admit A have owing to him on bond 792l. 11s. 2d.½ and interest due thereon 193l. 12s. 9d.½, and receives in part pay, viz. 188l. 17s. 4d.½, 279l. 11s. 7d.½, 198l. 19s. 10d.½, and 98l. 12s. 9d.½ what sum remains unpaid?

answer 210l. 2s. 4d.

5 Paid

**Compound Subtraction.**

5 Paid A-B for C D's bill of 75*l.* viz. gave him B Drawer's note for 7*l.* 12*s.* 6*d.* P. Johnson's ditto for 5*l.* an assignment on B. Dealer for 17*l.* 13*s.* 9*d.*  $\frac{1}{4}$  in bank notes 40*l.* how much cash will make up the deficiency?

*answer* 4*l.* 18*s.* 8*d.*  $\frac{1}{4}$

6 A and B have each a sum of money, A's sum, which is the greatest, is 74*l.* 17*s.* and the difference is 49*l.* 13*s.* 6*d.* what money had B?

*answer* 25*l.* 3*s.* 6*d.*

7 A person left 2511*l.* 10*s.* 6*d.* between his son and daughter; the daughter was to have eleven thousand, eleven hundred and eleven pounds 11*s.* 11*d.* what was the son's legacy?

*answer* 12999*l.* 18*s.* 7*d.*

8 A trader failing, -was indebted to A 71*l.* 12*s.* 6*d.* to B 34*l.* 9*s.* 9*d.* to C 16*l.* 18*s.* 8*d.* to D 44*l.* to E 66*l.* 7*s.* 6*d.* to F 11*l.* 2*s.* 3*d.* to G 19*l.* 19*s.* to H 20*l.* -At the time he had by him in cash 3*l.* 13*s.* 6*d.* in commodities 23*l.* 10*s.* in household furniture 9*l.* 6*s.* 11*d.* in a tenement 56*l.* 15*s.* in recoverable book debts 87*l.* 13*s.* 10*d.* Now, supposing these effects all surrendered to his creditors; what will they lose by him?

*answer* 91*l.* 10*s.* 5*d.*

**TROY-WEIGHT.****EXAMPLES.**

	<i>lb. oz. dwt. gr.</i>	<i>lb. oz. dwt. gr.</i>
From	27 0 11 10	48 10 6 17
Take	9 8 1 18	19 9 19 21
	<hr/>	<hr/>
Rem.	17 4 9 16	
	<hr/>	<hr/>
Proof	27 0 11 10	•
	<hr/>	<hr/>

**Application.**

1 From 637*lb.* 9*oz.* 8*gr.* taking 288*lb.* 10*oz.* 9*dwt.* 20*gr.* what remains?

*answer* 348*lb.* 10*oz.* 10*dwt.* 12*gr.*

2 Bought 3 ingots of silver, weighing 204*lb.* 8*oz.* 10*dwt.* sold two of them weighing 108*lb.* 6*oz.* 11*dwt.* 13*gr.* the weight of the other is required?

*facit* 95*lb.* 11*oz.* 18*dwt.* 11*gr.*

**AVOIRDUPOIS**

## AVOIRDUPOIS-WEIGHT.

## EXAMPLES.

T. C. gr. lb.  
 43 16 2 21  
 19 18 1 27

---

T. C. gr. lb.  
 52 12 3 15  
 24 14 2 26

---

C. gr. lb. oz. dr.  
 17 1 12 14 15  
 6 3 21 15 9

---

*Application.*

1 Bought 45C. 1qr. 7lb. of sugar? and sold 39C. 20lb. what remains? *answer* 6C. 15lb.

2 From 17T. 7C. 2qr. taking 12C. 3qr. 9lb. what remains? *answer* 16T. 14C. 2qr. 19lb.

3 Bought 6 casks of flour, each weighing 1C. 3qr. 12lb. tare per barrel 17lb. how much neat weight? *answer* 10C. 26lb.

4 Sold 4 hogsheads of sugar, two of which weighed 37C. 3qr. gross, tare 8qr. 17lb. the other two each 13C. 2qr. 4lb. tare 1qr. 10lb. each; the neat weight is required? *facit* 63C. 27lb.

## APOTHECARIES' WEIGHT.

## EXAMPLES.

lb 3 3 9 gr.  
 9 1 2 2 12  
 6 10 1 1 19

---

lb 3 3 9 gr.  
 28 10 4 1 10  
 17 6 7 2 8

---

*Application.*

1 From 3lb 3 $\frac{3}{4}$  13 19 12gr. taking 1lb 7 $\frac{3}{4}$  03 29 18gr. what is left? *answer* 1lb 8 $\frac{3}{4}$  03 19 14gr.

2 If out of 17lb 11 $\frac{3}{4}$  63 29 of medicine, be taken 3 parcels, each, 3lb 5 $\frac{3}{4}$  43 19 17gr. what quantity is left? *answer* 7lb 7 $\frac{3}{4}$  03 29 9gr.

LONG

## Compound Subtraction.

## LONG MEASURE.

## EXAMPLES.

Deg. M. fur. P.  
 21 41 6 21  
 19 36 7 36

---

Yds. ft. in. h.c.  
 367 2 1 2  
 191 2 8 1

---

Yds. ft. in. h.c.  
 322 1 7 1  
 245 2 3 2

---

## Application.

1 From 50L. 2M. 1fur. take 19L. 18P. 4yds.

facit 31L. 2M. 21P. 1yd.

2 Two persons, B and C, being 327 miles distant, and intending to meet, journey as follow: B travels the first day 21M. 5fur. the second 46M. 26P. the third but 3M. 4fur. C goes the first day 60M. the second 57M. 35P. the third 52M. 6fur. how many miles have each travelled, and how far are they then asunder?

		M.	fur.	P.
answer {	B	67	1	26
	C	169	6	35
	Asunder	89	7	19

## CLOTH-MEASURE.

## EXAMPLES.

Yds. qr. na.  
 47 2 1  
 19 3 2

---

E.F. qr. na.  
 42 1 1  
 19 2 8

---

E.E. qr. na.  
 85 4 2  
 18 4 3

---

## Application.

1 From 156E.E. take 59E. 1qr. 1na.

facit 105E. 3qr. 3na.

2 From 836yds. take 200yds. 2qr. 1na. 1in.

facit 635yds. 1qr. 2na. 1in. 4

3 From 4 pieces of cloth, each 27yds. 2qr. 3na. having cut 87yds. 3qr. 3na. how many yards are left?

answer 22yds. 3qr. 1na.

4 Bought

4 Bought 3 pieces of cloth, each containing 42yds. of which were sold one piece, and 27yds. 1qr. 2na. of another, what quantity remains? *answer* 56yds. 2qr. 2na.

LAND-MEASURE.

EXAMPLES.

<i>A. R. P.</i>	<i>A. R. P.</i>	<i>A. R. P.</i>
87 2 17	90 3 27	500 0 0
19 3 29	27 2 24	174 2 21
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>

Application.

1 From 780*A.* 2*R.* take 396*A.* 3*R.* 15*P.*

*facit* 383*A.* 2*R.* 23*P.*

2 If a tract of land containing 4780*A.* 3*R.* 30*P.* be divided among three persons A, B and C, viz. A to have 1784*A.* 3*R.* 24*P.* B 1658*A.* 2*R.* 36*P.* query C's share?

*facit* 1337*A.* 1*R.* 10*P.*

3 A man purchased these several tracts of land, viz. 47*A.* 174*A.* 37*P.* 200*A.* 3*R.* 475*A.* 3*R.* and sold thereof 300*A.* 27*P.* and at a second sale 275*A.* what quantity has he left? *answer* 317*A.* 2*R.* 10*P.*

LIQUID-MEASURE.

EXAMPLES.

<i>T. hhd. gal.</i>	<i>T. hhd. gal.</i>	<i>Hhd. gal. qt. pt.</i>
27 1 41	29 3 40	17 28 1 0
19 3 19	16 2 27	9 36 2 1
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>

Application.

1 From two tuns of wine, take 3*hhd.* 15*gal.* 3*qt.*

*facit* 1*Tun.* 47*gal.* 1*qt.*

2 Bought several vessels of cider, containing 10007*gal.* of which 4003*gal.* 2*qt.* 1*pt.* were sold; what quantity is remaining? *answer* 6004*gal.* 1*qt.* 1*pt.*

3 Bought of A 174*gal.* 3*qt.* of wine: of B twice as much, and 7*gal.* 1*pt.*; of C as much as from A and B both; of

# Compound Subtraction.

of which were sold to D 197gal. 1pt.; to E three times as much, 10gal. 3qt. Query the remainder? *facit* 263gal. 2qt.

## DRY-MEASURE.

### EXAMPLES.

Bu.	P.	qt.
28	1	6
9	3	1

---

Bu.	P.	qt.
341	3	6
298	1	2

---

Bu.	P.	qt.
471	3	4
198	2	7

---

### Application.

- 1 From 27bu. 1P. take 18bu. 2P. 1pt.  
*facit* 8Bu. 2P. 7qt. 1pt.
- 2 What is the difference between 1000bu. 7qt. and 734bu. 1P. 5qt.  
*answer* 265bu. 3P. 2qt.
- 3 Out of a granary containing 500bu. taking 375bu. 2P. 6qt. what quantity must remain? *answer* 124bu. 1P. 2qt.

## TIME.

### EXAMPLES.

Y.	M.	W.	D.
1795	5	1	3
987	12	3	6

---

D.	H.	Min.	sec.
364	23	56	58
198	23	59	59

---

### Application.

1. From 200 years, take 98y. 9m. 8h. 10sec.  
*facit* 101y. 9m. 3w. 6d. 15h. 59m. 50sec.
- 2 An indented servant had six years to serve: and when he had continued 5y. 8m. 3w. 4d. query the remainder of his time?  
*facit* 4m. 3d.
- 3 Jacob by contract was to serve Laban for his two daughters 14 years; and when he had accomplished 11y 11m. 11w. 11d. the remaining time is required?  
*facit* 1y. 1Mn.m. 3w. 3da.

Note 1. The interval of time, according to the calendar, between two given dates, may be usefully and easily obtained, thus: Subtract the



the prior date from the latter; borrowing as many days as make the month in the subtrahend, and mentally adding 12 to that of the minuend, when necessary; carrying one, in either case, to the next name as usual.

2. When one of the dates is in the old stile, and the other in the new, eleven days must be taken from the difference.

4 How much older is Jesse than Anna, his birth being on the 20th of the 12th month, 1778, and her's the 10th of the 8th month, 1783?

	Y.	m.	d.
1783	8	10	
1778	12	20	

answer 4 7 21

5 A was born the 21st day of the 2d month, 1765; B the 9th of the fourth month, 1771; what is the difference of their ages?

answer 6y. 1m. 16d.

6 A bond was given the 22d of the second month, 1807, and taken up the 12th of the tenth month, 1809; for what time must interest be computed thereon?

answer 2y. 7m. 18d.

7 A was born the 26th day of the second month, 1795; B, on the 21st of the 9th month, 1797; C, on the 25th of the twelfth month, 1798; what is the difference of the ages of A and B; of B and C; also of A and C; and when will they respectively be 21 years of age?

Y. m. d.

difference { A & B 2 6 23 A on the 26th of the 2d month, 1816.  
B & C 1 3 4 B on the 21st of the 9th month, 1818.  
A & C 3 9 27 C on the 25th of the 12th month, 1819.

8 A was born on the 13th day of the sixth month, 1746, old stile; B on the 16th of the sixth month, 1764, new stile; what difference is there in their ages, and how old was each man on the 1st day of the year, 1790?

answer { Difference 17y. 11m. 22d.  
A's age 43y. 6m. 7d.  
B's age 25y. 6m. 15d.

MOTION

D

## M O T I O N.

## E X A M P L E S.

•	'	"
10	41	52
6	48	19

---



---

sig.	°	'	"
10	18	49	12
6	20	21	46

---



---

sig.	°	'	"
11	16	50	14
9	17	32	48

---



---

*Application.*

1 From 7sig.  $21^{\circ} 17' 51''$  take 3sig.  $12^{\circ} 51' 57''$ .

*facit* 4sig.  $8^{\circ} 25' 54''$

2 When a planet has moved through 9sig.  $9^{\circ} 9' 9''$  of its orbit, how much is it short of a complete revolution?

*answer* 2sig.  $20^{\circ} 50' 51''$

## COMPOUND MULTIPLICATION:

**C**OMPOUND Multiplication teaches to multiply numbers or quantities consisting of divers denominations: also, to find the amount of any quantity at the given price of an integer.

## GENERAL RULE.

Place the multiplier under the lowest denomination of the given quantity; then multiply it as in integers, and divide the product by as many of this denomination as will make one of the next greater; set down the remainder (if any) underneath, and add the quotient to the product of the next denomination, and so proceed.

**Note.** In multiplying money, the learner may be taught to perform it without using division, by having the pence table perfectly committed to memory, and multiplying the shillings as integers, carrying half the number of tens to the product of pounds, and prefixing the odd ten (if any) to the units place under shillings.

## PROOF.

Multiply double the compound quantity or price by half the multiplying integers; or half the former by double the latter; or invert the multipliers, when more than one.

## E X A M P L E S.

# Compound Multiplication.

39

## EXAMPLES.

<i>£. s. d.</i> 24 16 4 2	<i>£. s. d.</i> 12 8 2 4	<i>£. s. d.</i> 987 18 11½ 6	<i>£. s. d.</i> 493 19 5½ 12
<hr/> 49 12 8 <hr/>	<hr/>	<hr/>	<hr/>
<i>lb. oz. dwt. gr.</i> 9 10 17 21 2	<i>T. C. qr. lb. oz. dr.</i> 6 17 3 21 14 15 3	<i>lb. 3 3 9 gr.</i> 3 11 7 2 13 4	
<hr/>	<hr/>	<hr/>	
<i>Deg. M. fur. P.</i> 6 54 7 36 5	<i>Yds. ft. in. b. c.</i> 187 2 7 2 6	<i>Yds. qr. na.</i> 48 3 2 7	
<hr/>	<hr/>	<hr/>	
<i>E. F. qr. na.</i> 34 1 3 8	<i>E. E. qr. na.</i> 68 4 1 9	<i>A. R. P</i> 78 3 36 10	
<hr/>	<hr/>	<hr/>	
<i>T. hhd. gal. qt. pt.</i> 4 3 57 3 1 11	<i>Bu. P. qt.</i> 98 3 7 12	<i>T. m. w. d.</i> 467 10 2 6 12	
<hr/>	<hr/>	<hr/>	
<i>D. h. m. sec.</i> 36 21 48 56 6	<i>sig. ° ' "</i> 1 24 48 55 4	<i>sig. ° ' "</i> 10 27 50 42 3	
<hr/>	<hr/>	<hr/>	

## CASE 1.

When the given quantity does not exceed 12;

## RULE.

Multiply the price of an integer by said quantity, and the product will be the answer.

## EXAMPLES.

## Compound Multiplication.

## EXAMPLES.

	s.	d.
1 4 yards at	3	6
	4	
<hr/>		
	14	0
<hr/>		

	s.	d.
	3	6
		2
<hr/>		
Double price	7	0
Half multiplier	2	
<hr/>		
Proof	14	0
<hr/>		

	£.	s.	d.
2 5 at	0	7	6
10 at	0	3	9
3 6 at	1	18	6
12 at	0	19	3
4 3 at	0	2	10½
9 at	0	0	11½
5 11 at	2	14	8½
6 4 at	0	9	11½
12 at	0	3	3½

	£.	s.	d.
facit	1	17	6
	11	11	0
	8	7½	
	30	2	0½
	1	19	9

## CASE 2.

When the given quantity exceeds 12, and is the exact product of some two factors in the multiplication table;

## RULE.

Multiply the given price of an integer by one of said factors, and the product of that by the other; the last product will be the answer.

## EXAMPLES.

	£.	s.	d.
1 14 yards at	0	17	6
			2 × 7 = 14
<hr/>			
	1	15	0
			7
<hr/>			
	12	5	0
<hr/>			

	£.	s.	d.
	0	17	6
			7
<hr/>			
	6	2	6
			2
<hr/>			
Proof	12	5	0
<hr/>			

# Compound Multiplication.

41

		£.	s.	d.
2	16 at	0	7	10
	32 at	0	3	11
3	27 at	1	2	10½
	54 at	0	11	5½
4	50 at	0	17	11½
	100 at	0	8	11½
5	66 at	7	9	6
	132 at	3	14	9
6	72 at	9	18	11½
	144 at	4	19	5½

	£.	s.	d.
<i>facit</i>	6	5	4
	30	17	7½
	44	17	11
	493	7	0
	716	5	0

## CASE 3.

When the given quantity is not the exact product of any two factors in the multiplication table;

## RULE.

Use two such factors as will produce the nearest to the given quantity, and add or subtract for the deficiency or excess.

## EXAMPLES.

$$1 \quad 19lb. \text{ at } 3 \quad 8 \times 1 \\ 3 \times 6 + 1 = 19$$

11	0
2	6
3	6
3	8

*facit* 3 9 8

$$s. \quad d. \\ 3 \quad 8 \times 1 \\ 6$$

1	2	0
	3	
3	6	0
3	8	

*Proof* 3 9 8

		£.	s.	d.
2	43 at	0	17	8
	86 at	0	8	10
3	58 at	0	0	9½
	116 at	0	0	4½
4	74 at	0	12	8
	148 at	0	6	4

	£.	s.	d.
<i>facit</i>	37	19	8
	2	5	11
	45	17	4

D 2

## Compound Multiplication.

		£.	s.	d.		£.	s.	d.
5	76 at	0	15	11½	}	<i>facit</i> 60 12 10		
	152 at	0	7	11½				
6	78 at	8	7	0	}	651 6 0		
	156 at	4	3	6				

## CASE 4.

When the given quantity is greater than the product of any two factors in the table ;

## RULE.

Multiply continually by as many tens less one, as there are figures in the given quantity ; then multiply the last product by the figure in the left of the said quantity (if more than one ;) again multiply the figure in the units place into the given price, and that in the tens place into the price of ten, &c. place the several products as in addition and their sum will be the answer.

## EXAMPLES.

1.	176lb. at	6½ × 6	Multiply	3½
		10	by 352	4 × 8 × 11 = 352
		5 5 × 7		1 1
		10		8
		2 14 2		8 8
		1 17 11		11
		3 3		
		<i>facit</i> 4 15 4		<i>facit</i> 4 15 4

		£.	s.	d.		£.	s.	d.
2	195 at	0	1	2	}	<i>facit</i> 11 7 6		
	390 at	0	0	7				
3	407 at	0	3	3	}	66 2 9		
	814 at	0	1	7½				
4	875 at	0	14	3	}	623 8 9		
	1750 at	0	7	1½				
5	3540 at	2	5	0	}	7965 0 0		
	7080 at	1	2	6				
	286573 at	4	3	9		1200024 8 9		

## Application.

- |  | <i>l.</i>                   | <i>s.</i>               | <i>d.</i>        |
|--|-----------------------------|-------------------------|------------------|
| 1 9 Cwt. at 11 <i>s</i> 5 <i>d.</i> per C.   | <i>facit</i> 14             | 2                       | 9                |
| 2 12 gallons, at 9 <i>s</i> 6 <i>d.</i> per gallon.  | 5                           | 14                      | 0                |
| 3 42 yards, at 34 <i>s</i> 6 <i>d.</i> per yard.   | 72                          | 9                       | 0                |
| 4 99 yards at 18 <i>s</i> 11 <i>d.</i> $\frac{1}{2}$ per yard.   | 93                          | 16                      | 10 $\frac{1}{2}$ |
| 5 144 reams, at 13 <i>s</i> 4 <i>d.</i> per ream.  | 96                          | 0                       | 0                |
| 6 59 yards, at 7 <i>s</i> 10 <i>d.</i> per yard.   | 23                          | 2                       | 2                |
| 7 117 Cwt. at 1 <i>l.</i> 2 <i>s</i> 3 <i>d.</i> per C.  | 130                         | 3                       | 3                |
| 8 198 bushels, at 6 <i>s</i> 8 <i>d.</i> per bushel.   | 66                          | 0                       | 0                |
| 9 275 cords, at 22 <i>s</i> 6 <i>d.</i> per cord.  | 309                         | 7                       | 6                |
| 10 336 yards, at 2 <i>s</i> 5 <i>d.</i> per yard.  | 40                          | 12                      | 0                |
| 11 350 ounces, at 11 $\frac{1}{2}$ per ounce.  | 17                          | 2                       | 8 $\frac{1}{2}$  |
| 12 739 tons, at 3 <i>l.</i> 8 <i>s</i> 11 <i>d.</i> $\frac{1}{2}$ per ton.   | 2547                        | 4                       | 9 $\frac{1}{2}$  |
| 13 Bought a piece of cloth, containing 24 <i>yds.</i> at 15 <i>s</i> 3 <i>d.</i> per yard; what comes it to?   | <i>answer</i> 18 <i>l.</i>  | 6 <i>s.</i>             |                  |
| 14 What cost a chest of tea, weighing 98 <i>lb.</i> at 5 <i>s</i> 6 <i>d.</i> per <i>lb.</i> ?   | <i>answer</i> 26 <i>l.</i>  | 19 <i>s.</i>            |                  |
| 15 What is the value of 672 <i>lb.</i> of sugar, at 7 <i>d.</i> $\frac{1}{2}$ per <i>lb.</i> ?   | <i>answer</i> 21 <i>l.</i>  |                         |                  |
| 16 If 240 acres of land be let at 14 <i>s</i> 6 <i>d.</i> per acre; what is the yearly rent?   | <i>answer</i> 174 <i>l.</i> |                         |                  |
| 17 If a person expend 32 <i>s</i> 6 <i>d.</i> per day, and at the year's end lay up 294 <i>l.</i> 12 <i>s</i> 6 <i>d.</i> what is his yearly income?   | <i>answer</i> 887 <i>l.</i> | 15 <i>s.</i>            |                  |
| 18 Sold 1344 <i>lb.</i> of tobacco, at 18 <i>d.</i> per <i>lb.</i> what is its value?  | <i>answer</i> 100 <i>l.</i> | 16 <i>s.</i>            |                  |
| 19 If a man's income be 7 <i>s</i> 6 <i>d.</i> per day how much is that in a year?   | <i>answer</i> 136 <i>l.</i> | 17 <i>s</i> 6 <i>d.</i> |                  |
| 20 What does a labourer earn in a year, at 2 <i>s</i> 6 <i>d.</i> per day, working 6 days in each week?  | <i>answer</i> 39 <i>l.</i>  | 2 <i>s</i> 6 <i>d.</i>  |                  |
| 21 If a merchant have owing to him 1000 <i>l.</i> and his debtor agrees to pay him 12 <i>s</i> 6 <i>d.</i> in the pound; what sum must the merchant receive?   | <i>answer</i> 625 <i>l.</i> |                         |                  |
| 22 Suppose a person's annual income be 500 <i>l.</i> and he expend daily 19 <i>s</i> 11 <i>d.</i> what does he lay up at the year's end?   | <i>answer</i> 136 <i>l.</i> | 10 <i>s</i> 5 <i>d.</i> |                  |
| 23 A grocer bought 6 casks of sugar, each containing 504 <i>lb.</i> at 8 <i>d.</i> $\frac{1}{2}$ per <i>lb.</i> which he disposed of at 9 <i>d.</i> $\frac{1}{2}$ what was the gain of that purchase and sale? | <i>answer</i> 9 <i>l.</i>   | 9 <i>s.</i>             |                  |

**Compound Division.**

24 A merchant bought 20 pieces of linen, each containing 25 yards, at  $2s\ 7d\frac{1}{2}$  per yard; which he sold at  $2s\ 10d\frac{1}{2}$  per yard; required the prime cost, what it sold for, and what was gained?

£.	s.	d.
----	----	----

		£.	s.	d.	
<i>answer</i>	{	Prime cost	65	12	6
		Sold for	71	17	6
		Gained	6	5	0

**COMPOUND DIVISION.**

**T**HIS Rule is the reverse of compound multiplication, and teaches to divide several numbers of divers denominations; also to find the price of an integer when the quantity and its value are given.

## GENERAL RULE.

Divide the first denomination on the left; multiply the remainder, if any, by the numbers of the second denomination in a unit of the first; and add the second to the product; divide the sum as before, &c.

**Note.** In division of money, call each pound remaining two tens, and if there be ten in the shillings, add one, and continue the process.

**PROOF.**

By compound multiplication.

### EXAMPLES.

[illegible]



# Compound Division.

45

$$\begin{array}{r} \text{lb. oz dwt. gr.} \\ 5 \overline{) 41 \ 12 \ 17 \ 22} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{T. C. qr. lb.} \\ 6 \overline{) 91 \ 16 \ 2 \ 24} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{lb 3 } \frac{3}{4} \text{ gr.} \\ 7 \overline{) 9 \ 10 \ 6 \ 1 \ 18} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{Deg. M. fur. P.} \\ 8 \overline{) 41 \ 48 \ 7 \ 36} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{Yds. ft. in. b.c.} \\ 9 \overline{) 18 \ 2 \ 7 \ 2} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{Yds. qr. na.} \\ 10 \overline{) 67 \ 3 \ 2} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{A. R. P.} \\ 11 \overline{) 1786 \ 3 \ 33} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{T. bhd. gal. qt.} \\ 12 \overline{) 27 \ 3 \ 24 \ 2} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{Bu. P. qt.} \\ 12 \overline{) 476 \ 3 \ 6} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{T. m. w. d.} \\ 6 \overline{) 1797 \ 11 \ 3 \ 6} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{D. h. m. sec.} \\ 7 \overline{) 12 \ 5 \ 11 \ 35} \\ \hline \hline \end{array}$$

$$\begin{array}{r} \text{sig. } ^{\circ} \ ' \ '' \\ 8 \overline{) 11 \ 20 \ 48 \ 56} \\ \hline \hline \end{array}$$

## CASE 1.

When the dividing number does not exceed 12 ;

## RULE.

Divide the value by said number, the quotient will be the answer.

## EXAMPLES.

1 Divide  $4s \ 6d. \frac{1}{2}$  by 3

$$\begin{array}{r} s. \ d. \\ 3 \overline{) 4 \ 6\frac{1}{2}} \\ \hline \end{array}$$

$$\text{facit } 1 \ 6\frac{1}{2}$$

$$\begin{array}{r} s. \ d. \\ 1 \ 6\frac{1}{2} \\ \hline 3 \end{array}$$

$$4 \ 6\frac{1}{2} \text{ Proof.}$$

2 Divide  $\text{£} \ 1 \ 8 \ 4$  by 5  
3  $3 \ 19 \ 9\frac{1}{2}$  by 7  
4  $4 \ 8 \ 6$  by 9  
5  $3 \ 15 \ 0$  by 10

$$\begin{array}{r} s. \ s. \ d. \\ \text{facit } 0 \ 5 \ 8 \\ 0 \ 11 \ 4\frac{1}{2} \\ 0 \ 9 \ 10 \\ 0 \ 7 \ 6 \end{array}$$

6 Divide

	£.	s.	d.			£.	s.	d.
6 Divide	9	17	9½	by 11	facit	0	17	11½
7	11	11	3	by 6 }				
8	23	2	6	by 12 }		1	18	6½

## CASE 2.

When the dividing number is the exact product of some two factors in the multiplication table;

## RULE.

Divide by one of said factors, and the quotient by the other.

Note. With respect to remainders see note 2 in short division.

## EXAMPLES.

1 Divide	173	14	7d.	by 16	£.	s.	d.	
	£.	s.	d.		10	17	1½	3 rem.
4)173	14	7					4	
4)43	8	7½			43	8	7½	
facit	10	17	1½	+ 3 rem.			4	
					173	14	7	Proof.

	£.	s.	d.			£.	s.	d.
2 Divide	3	10	10½	by 27	facit	0	2	7½
3	52	10	0	by 56		0	18	9
4	372	16	0	by 96		3	17	8
5	225	0	0	by 120		1	17	6
6	474	0	0	by 72 }		6	11	8
7	948	0	0	by 144 }				

## CASE 3.

When the dividing number is not the exact product of any two factors in the table;

## RULE.

Divide the greatest denomination by said number, as in long division; multiply the remainder, if any, by as many of the next denomination as make one of that, adding in the number of the next name: divide the product as before, &c.

## EXAMPLES.



6 When 100 gallons of wine are sold for 83*l* 6*s* 8*d*. what is a gallon worth? *answer* 16*s* 8*d*.

7 If 58*lb*. of sugar be sold for 2*l* 5*s* 11*d*. what is that per *lb*.? *answer* 9*d*.  $\frac{1}{2}$

8 Bought 230 bushels of salt for 26*l* 16*s* 8*d*. what was it per bushel? *answer* 2*s* 4*d*.

9 If 814*lb*. of double refined sugar cost 66*l* 2*s* 9*d*. what was it by the *lb*.? *answer* 1*s* 7*d*.  $\frac{1}{2}$

10 If the expense of a public building, amounting to 7965*l*. be discharged equally by 3540 persons; what is each man's quota? *answer* 2*l* 5*s*.

11 Bought 5 pieces of cloth, each containing 20 yards, for 94*l* 3*s* 4*d*. what was it per yard? *answer* 18*s* 10*d*.

12 Sold 144 bushels wheat for 57*l*. what was the price of one bushel, at that rate? *answer* 7*s* 11*d*.

13 If 400*lb*. of sugar cost 14*l* 3*s* 4*d*. what was it by the *lb*.? *answer* 8*d*.  $\frac{1}{2}$

14 Suppose a man left to three persons viz. to A  $\frac{1}{4}$  of 173*l* 13*s* 9*d*. to B  $\frac{1}{4}$  of 147*l* 11*s* 4*d*. and to C  $\frac{1}{4}$  of 128*l* 9*s* 11*d*. how much is each man's share, and the whole sum left?

	£.	s.	d.	
<i>answer</i> {	43	8	5 $\frac{1}{4}$	A;
	73	15	8	B;
	96	7	5 $\frac{1}{4}$	C;
	213	11	6 $\frac{1}{2}$	Sum left.

15 A man left a 1000*l*. to his wife and three sons; to his wife  $\frac{1}{3}$ , to the eldest son  $\frac{1}{4}$ , and the remainder to be equally divided betwixt the other two; what is each one's legacy?

	£.	s.	d.	
<i>answer</i> {	333	6	8	Wife;
	250	0	0	eldest Son;
	208	6	8	others each.

16 Divide 1685*l* 18*s* 6*d*. thus; give A  $\frac{1}{3}$ , B  $\frac{1}{4}$ , and C the rest; what is each man's share?

	£.	s.	d.	
<i>answer</i> {	842	19	3	A's share;
	561	19	6	B's
	280	19	9	C's

REDUCTION.

**REDUCTION** is the reducing of a given sum, or quantity, to a different denomination, retaining the same value.

**RULE.**

When { descending to a lower name, multiply } by that  
 { ascending to a higher name, divide, }  
 number of the lower, which makes a unit of the higher.

Note 1. When the given quantity is compound, its lower names are to be severally taken in with their like denominations in the process.

2. Remainders are synonymous with their dividends.

**Proof.** Reverse the question.

**MONEY.**

*Far. Ren. Shil. Poun.*

$$4 = 1 = \frac{1}{12} = \frac{1}{120}$$

$$48 = 12 = 1 = \frac{1}{20}$$

$$960 = 240 = 20 = 1$$

Note. To reduce { Dollars  
 French Pistoles  
 Spanish Pistoles  
 English Guineas  
 Moldores  
 Doubloons } To Pounds,  
 Pennsylvania,  
 New Jersey,  
 Delaware,  
 Maryland,  
 currency. {  $\times 3 \div 8$   
 $\times 11 \div 8$   
 $\times 7 \div 5$   
 $\times 7 \div 4$   
 $\times 9 \div 4$   
 $\times 5 \div \frac{1}{2} \text{Pro.}$  } and the contrary.

To reduce Dollars to Crowns, deduct  $\frac{1}{11}$ , and grows to Dollars, add  $\frac{1}{10}$ .

**FEDERAL MONEY.**

*Mills. Cents. Dimes. Dol. Eagles.*

$$10 = 1 = \frac{1}{10} = \frac{1}{100} = \frac{1}{1000}$$

$$100 = 10 = 1 = \frac{1}{10} = \frac{1}{100}$$

$$1000 = 100 = 10 = 1 = \frac{1}{10}$$

$$10000 = 1000 = 100 = 10 = 1$$

**EXAMPLES.**

1 How many cents are equivalent to 7 eagles?

7 Eagles

10

70 Dollars

10

700 Dimes

10

or thus:

7 Eagles

1000

10000 7 1000

answer 7000 Cents:

7000

Proof 7 Eagles.

E

**Reduction.**

Note. { *Cents*, by deducting one tenth of their number, are reduced to  
           *Pence*.  
           *Pence*, by adding one ninth thereof, make *Cents*.

2 Reduce 50 cents or hundredths of a dollar to pence, or ninetieths, and these pence back again to cents

$$\begin{array}{r} 50 \text{ Cents} \\ \frac{1}{10} = 5 \text{ Subt.} \\ \hline \end{array}$$

$$\begin{array}{r} \text{facit } 45 \text{ pence} \\ \frac{1}{9} = 5 \text{ Add} \\ \hline \end{array}$$

**Proof 50 Cents.**

3 In 85 cents how many pence? **answer 76½d.**

4 Reduce 365*l.* to pence

<i>l.</i>	<i>d.</i>
365	12)87600
20	<hr/>
<hr/>	20)7300
7300	<hr/>
12	<b>Proof 365</b>
<hr/>	

**facit 87600**

5 How many cents are equal to 73 pence? **answer 81**

6 In 742 dollars how many mills? **answer 742000**

7 Reduce 75460 mills to dollars. **facit 75*D.* 46cts.**

8 Try how many dimes are in a dozen doubloons. **1791*d.* 6m.**

9 Convert 100 pounds sterling into federal eagles. **facit 44*E.* 4*D.***

10 Bring 50 French guineas to cents. **23000**

11 Bring 2691*l.* 13*s.* 2*d.* into pence. **645998**

12 Reduce 87600 pence to pounds. **365**

13 Reduce 322999 pence to pounds. **1345*l.* 16*s.* 7*d.***

14 In 916*l.* 10*s.* 9*d.* how many *grs.*? **answer 879879**

15 In 77*l.* 14*s.* 7*d.* how many half-pence? **answer 37311 half-pence.**

16 In 879879*grs.* how many pounds? **916*l.* 10*s.* 9*d.* 4**

17 In 37311 half-pence, how many pounds? **answer 77*l.* 14*s.* 7*d.* 4**

**18 Reduce**

- 18 Reduce 1678 dollars to six-pences. *facit* 25170
- 19 In 728 dollars, how many pence and farthings? *answer* 65520d. 262080grs.
- 20 In 262080 farthings, how many dollars and pounds? *answer* 728 dollars, 273l.
- 21 In 85 English guineas, how many dollars? *ans.* 396,27
- 22 Reduce 450 moidores to dollars. *facit* 2700
- 23 Reduce 137l. 15s. 6d. $\frac{2}{3}$  into farthings, and these again to pounds. *facit* 132267grs.
- 24 Bring 275l. 11s. 1d. $\frac{1}{2}$  to half-pence, and these back to pounds. *facit* 132267 half-pence.
- 25 In 630 pistareens, how many dollars? *answer* 126
- 26 In 728 dollars, how many pounds Pennsylvania currency? *answer* 278
- 27 Reduce 546l. Pennsylvania currency to dollars. *facit* 1456 dollars.
- 28 How many pounds Pennsylvania currency are equal to 537 dollars? *answer* 201l. 7s. 6d.
- 29 If 402l. 15s. Pennsylvania currency be exchanged for dollars, what number is equivalent? *answer* 1074 dollars.
- 30 How many French crowns are equal to 697l. 2s. 6d. Pennsylvania currency? *answer* 1690
- 31 In 845 French crowns, how many pounds Pennsylvania currency? *answer* 348l. 11s. 3d.
- 32 What number of French crowns are equal to 891 dollars? *answer* 810
- 33 How many dollars are equal to 1620 French crowns? *answer* 1782
- 34 In 678 English guineas, how many pounds sterling? also, how much in Pennsylvania currency? *answer* 711l. 18s. sterling: 1186l. 10s. currency.
- 35 How many crowns of 5s. each, half crowns and shillings are in 279l. 13s. and the number of each to be equal? *answer* 658
- 36 Reduce 461l. New York, or North Carolina currency, to dollars. *facit* 1152dol. 50cts.
- 37 Bring 1685 dols. into North Carolina or New York currency. *facit* 674l.
- 38 In 112l. Georgia or South Carolina Currency, how many dollars? *answer* 480
- 39 Bring

39 Bring 1620 dollars into South Carolina or Georgia currency. *facit* 878l.

40 How many dollars are in 158l. Virginia or New-England currency? *answer* 460

41 Bring 436 dollars into Virginia or New-England currency *facit* 180l. 26s.

42 Change 25l. sterling into dollars. 111

43 In 2664 dollars how many pounds sterling? 600

44 In 185 dollars, how many livres tournois? 1080

45 Bring 3550 livres into dollars. 656,75

46 Reduce 780 dollars to guilders of Holland. 2000

47 Bring 3475 guilders into dollars. 1353,25

48 How many dollars are equal to 246 French pistoles? *answer* 902

49 Reduce 500 Spanish pistoles into Pounds Pennsylvania currency. *facit* 700l.

50 In 180 English guineas, how many pounds Pennsylvania currency? *answer* 315l.

51 What sum, in Pennsylvania currency, is equal to 350 moidores? *answer* 787l. 10s.

52 In a purse of 120 doubloons, how many pounds sterling? also, how much in Pennsylvania currency? *answer* 396l. sterling, 675l. currency.

53 How many English guineas are equal in value to 1240 moidores? and what is their sum in Pennsylvania currency? *answer* 1594 guineas and 6s. sterl. 2790l. currency.

54 What do 1320 marks, at 13s. 4d. each, amount to? *answer* 880l.

### TROY-WEIGHT.

Gra.	Pen.	Oun.	Poun.
24 =	1 =	$\frac{1}{20}$ =	$\frac{1}{160}$
480 =	20 =	1 =	$\frac{1}{12}$
5760 =	240 =	12 =	1

### EXAMPLES.

1 How many ounces, pennyweights, and grains, are in 37lb. *answer* 444oz. 8880dwt. 213120gr.

2 Reduce 213120 grains to pounds. *facit* 37lb.

3 In 59lb. 13dwt. 5gr. how many grains? *answer* 340157gr.

In



4 In 4 ingots of silver, each weighing 4lb. 7oz. 2dwt. how many grains? *answer* 105792

5 In 9lb. 7oz. 10dwt. of silver, how many spoons, each 5oz. 10dwt.? *answer* 21 spoons.

6 How many lockets, each to weigh half an ounce, will 4560 grains of gold make? *answer* 19 lockets.

7 In one dozen salvers, each 2lb. 1oz. 15dwt. and 1 dozen tankards, each 1lb. 3oz. 15dwt. 22gr. what is their weight? *answer* 41lb. 6oz. 11dwt.

8 How many porringers, each to weigh 11oz. will 19lb. 3oz. of silver make? *answer* 21 porringers.

AVOIRDUPOIS-WEIGHT.

Drams.	Ounces.	Pounds.	Qua.	Hund.	Tons.
16 =	1 =	16 =	1 =	1792 =	35840
256 =	16 =	1 =	1 =	112 =	2240
7168 =	448 =	28 =	1 =	1 =	160
28672 =	1792 =	112 =	4 =	1 =	160
573440 =	35840 =	2240 =	80 =	20 =	1

EXAMPLES.

1 In 15 tons, how many hundred weight, quarters, and pounds? *answer* 300 Cwt. 1200qrs. 33600lb.

2 Reduce 67200lb. to tons. *facit* 30 tons.

3 In 9C. 5lb. how many ounces? *answer* 16208

4 Reduce 20571005 drams to tons. *facit* 35 T. 17C. 1qr. 23lb. 7oz. 13dr.

5 In 6 casks of flour, each 2C. 2qr. 11lb. how many pounds? *answer* 1746lb.

6 In 235 parcels of sugar, each 52lb. how many hundred weight? *answer* 109C. 12lb.

7 In 17C. 1qr. 6lb. how many parcels, each 34lb.? *answer* 57 parcels.

8 If twelve casks of flour of equal weight contain 3492lb. the weight of one cask is required? *answer* 2C. 2qr. 11lb.

APOTHECARIES WEIGHT.

Grain.	Scr.	Dr.	Oz.	Pound.
20 =	1 =	1 =	1 =	1 =
60 =	3 =	1 =	1 =	1 =
480 =	24 =	8 =	1 =	1 =
5760 =	288 =	96 =	12 =	1 =

**Reduction.****EXAMPLES.**

- 1 In 17lb. how many ounces, drams and scruples?  
*answer* 204 $\frac{3}{4}$ , 16323, 48963.
- 2 In 1332005 grains, how many pounds?  
*answer* 231lb, 33, 5gr.
- 3 In 5lb. of drugs, how many parcels, each 16 drams?  
*answer* 30 parcels.
- 4 In 20 parcels of drugs, each weighing 24 drams, how many pounds?  
*answer* 5lb.

**LONG MEASURE.**

Bar.	Cor.	Inches.	Feet.	Yards.	Poles.	Furlo.	Miles.
3=	1=	$\frac{1}{12}$ =	$\frac{1}{3}$ =	$\frac{1}{4}$ =	$\frac{1}{16}$ =	$\frac{1}{320}$ =	$\frac{1}{1760}$ =
36=	12=	1=	$\frac{1}{3}$ =	$\frac{1}{4}$ =	$\frac{1}{16}$ =	$\frac{1}{320}$ =	$\frac{1}{1760}$ =
108=	36=	3=	1=	$\frac{1}{4}$ =	$\frac{1}{16}$ =	$\frac{1}{320}$ =	$\frac{1}{1760}$ =
594=	198=	16 $\frac{1}{2}$ =	5 $\frac{1}{2}$ =	1=	$\frac{1}{16}$ =	$\frac{1}{320}$ =	$\frac{1}{1760}$ =
23760=	7920=	660=	220=	40=	1=	$\frac{1}{320}$ =	$\frac{1}{1760}$ =
190080=	63360=	5280=	1760=	320=	8=	1=	

**EXAMPLES.**

- 1 How many inches are in 273 miles? *ans.* 17297280
- 2 In 34594560 inches, how many miles? *answer* 546
- 3 Reduce 2M. 1fur. 8P. 3yds. 2in. into inches.  
*facit* 136334
- 4 Reduce 2280060 barley corns to miles  
*facit* 11M. 7fur. 38P. 2yds. 2ft.
- 5 Required the number of revolutions a wheel 18ft. 4in. will make in running 150 miles.  
*facit* 43200
- 6 What distance must a measuring wheel, 18ft. 4in. in circumference, run, to make 86400 turns? *ans.* 300 miles
- 7 Required the earth's circumference in yards?  
*facit* 44035200

**CLOTH-MEASURE.**

In.	Na.	Q.	Yd.
2 $\frac{1}{4}$ =	1=	$\frac{1}{4}$ =	$\frac{1}{16}$ =
9=	4=	1=	$\frac{1}{4}$ =
36=	16=	4=	1=

**EXAMPLES.**

- In 15yds. 3qr. 1na. how many nails? *answer* 253  
 2 in

## Reduction.

55

2 In 1012 nails of cloth, how many yards?

*answer* 63yds. 1qr.

3 Reduce 73 ells Flemish to quarters *facit* 219qrs.

4 How many ells Flemish are in 1752 nails? *ans.* 146 ells

5 How many ells English are in 1408 nails?

*answer* 70E. 2qrs.

6 In 10 bales of cloth, each 10 pieces, and each piece 12 yards, how many yards?

*answer* 1200 yards

7 In 408yds. 3qrs. of cloth, how many ells Flemish? also, how many ells English? *answer* 545E.Fl. 327E.E.

8 In 4 bales of cloth, each 12 pieces, and each piece 24 ells English, how many yards, and ells Flemish?

*answer* 1440 yards, 1920 ells Flemish

## LAND-MEASURE.

Sq.Inch.	Sq.Feet.	Sq.Yds.	Sq.Pe.	Rood.	Acre.
144 =	1 =	$\frac{1}{9}$ =	$\frac{1}{160}$ =	$\frac{1}{160}$ =	$\frac{1}{4840}$ =
1296 =	9 =	1 =	$\frac{1}{16}$ =	$\frac{1}{160}$ =	$\frac{1}{4840}$ =
39204 =	$272\frac{1}{4}$ =	$30\frac{1}{4}$ =	1 =	$\frac{1}{40}$ =	$\frac{1}{160}$ =
568160 =	10890 =	1210 =	40 =	1 =	$\frac{1}{2}$ =
6272640 =	43560 =	4840 =	160 =	4 =	1 =

## EXAMPLES.

1 Reduce 27A. 1R. 32P. into perches *facit* 4392

2 Reduce 4392 perches into acres *27A. 1R. 32P.*

3 Suppose one field to contain 6A. 2R. 36P. another 10 acres, and a third 12A. 1R. which are to be divided into shares of 76 perches each; query the number?

*answer* 61 shares

4 A tract of land, containing 1299600 square perches, is to be divided into 25 plantations; query the number of acres in each?

*answer* 324A. 3R. 24P.

## LIQUID-MEASURE.

Pints.	Gal.	Tie.	Hhd.	Punch.	P.orB.	Tun.
8 =	1 =	$\frac{1}{4}$ =	$\frac{1}{64}$ =	$\frac{1}{8}$ =	$\frac{1}{160}$ =	$\frac{1}{256}$ =
32 =	4 =	1 =	$\frac{1}{16}$ =	$\frac{1}{4}$ =	$\frac{1}{40}$ =	$\frac{1}{64}$ =
504 =	63 =	$1\frac{1}{2}$ =	1 =	$\frac{1}{2}$ =	$\frac{1}{20}$ =	$\frac{1}{16}$ =
672 =	84 =	2 =	$1\frac{1}{2}$ =	1 =	$\frac{1}{10}$ =	$\frac{1}{12}$ =
1008 =	126 =	3 =	2 =	$1\frac{1}{2}$ =	1 =	$\frac{1}{8}$ =
2010 =	252 =	6 =	4 =	3 =	2 =	$\frac{1}{4}$ =

Ex

**Reduction.****EXAMPLES.**

- 1 In 19hds. of wine, how many pints? *answer* 9576pts.
- 2 Reduce 19152pts. to hds. *facit* 38hds.
- 3 In 11 barrels of beer how many quarts?  
*answer* 1386qts.
- 4 How many dozen of gallon, quart and pint bottles, each  
a like number, will be required to contain a cask of Madei-  
ra, whose content is 165 gallons? *answer* 10 dozen

**DRY-MEASURE.**

Pt.	Qt.	Pec.	Bu.
2 =	1 =	$\frac{1}{2}$ =	$\frac{1}{32}$
8 =	4 =	$\frac{1}{4}$ =	$\frac{1}{8}$
16 =	8 =	1 =	$\frac{1}{4}$
64 =	32 =	4 =	1

**EXAMPLES.**

- 1 In 17 bushels 5 quarts, how many pints?  
*answer* 1098 pints
- 2 In 5054 pints, how many bushels? *ans.* 78bu. 3p. 7qt.
- 3 In 4 granaries, each containing 65bu. 1pe. 6qt. how  
many sacks will they fill, each to hold 5bu. 2pe.  
*answer* 47 sacks, 3bu. 1pe. over

**TIME.**

Seconds.	minutes.	hours.	days.	weeks.	months.
60 =	1 =	$\frac{1}{24}$ =	$\frac{1}{168}$ =	$\frac{1}{10080}$ =	$\frac{1}{20320}$
3600 =	60 =	1 =	$\frac{1}{7}$ =	$\frac{1}{49}$ =	$\frac{1}{343}$
86400 =	1440 =	24 =	1 =	$\frac{1}{7}$ =	$\frac{1}{31}$
604800 =	10080 =	168 =	7 =	1 =	$\frac{1}{4}$
2419200 =	40320 =	672 =	28 =	4 =	1
31557600 =	525960 =	8766 =	365 $\frac{1}{4}$ =	52w. 1d. 6h =	1yr

**EXAMPLES.**

- 1 Reduce 37w. 5d. into minutes *facit* 380160
- 2 Reduce 24796800 sec. to weeks. *facit* 41
- 3 How many hours, minutes and seconds, are there in a  
year? *answer* 8766h. 525960m. 31557600sec.
- 4 From the creation of the world, 4004 years before  
Christ, to the year 1790, inclusive, how many days have  
passed? *answer* 2116258da. 12h.

**MOTION.**

MOTION.

Seconds. minutes. deg. signs. revolu.

60 =	1 =	$\frac{1}{60}$ =	$\frac{1}{3600}$ =	$\frac{1}{216000}$
3600 =	60 =	1 =	$\frac{1}{360}$ =	$\frac{1}{3600}$
108000 =	1800 =	30 =	1 =	$\frac{1}{12}$
1296000 =	21600 =	360 =	12 =	1

EXAMPLES.

- 1 In 6 signs of the zodiac, how many minutes?  
*answer* 10800
- 2 How many seconds are there in one complete revolution of any planet?  
*answer* 1296000

Application.

- 1 In 400 quarter dollars how many pounds? *ans.* 37*l.* 10*s.*
- 2 How many marks, each 1*s.* 4*d.* are in 496*l.* 13*s.* 4*d.*?  
*answer* 745
- 3 How many English guineas are equal in value to 1200 moldores?  
*answer* 1620
- 4 How many ducatoons, of 5*s.* 6*d.*  $\frac{1}{2}$  each, are equal to 476 pieces, at 4*s.* 7*d.* each? *answer* 393 duc. 3*s.* 9*d.*  $\frac{1}{2}$
- 5 By what must 6*l.* 17*s.* 3*d.*  $\frac{1}{4}$  be multiplied, to produce a product of 123*l.* 11*s.* 3*d.*? *answer* 18
- 6 How many plates, of 12 ounces each, may be manufactured out of 8 ingots of silver, each 36 ounces? *answer* 24
- 7 If a ship's cargo be 250 pipes, 130 hogsheads, and 150 half ditto; how many gallons in all? And allowing every pint to be a pound, what burden was the ship of?  
*answer* 44415 gallons, 158 *T.* 120 *C.* 2*qr.*
- 8 What number of canisters, each to hold 38*lb.* may be filled from 28 chests of tea, each 2*C.* 1*qr.* 14*lb.*? *answer* 196
- 9 How many parcels of 6*lb.* 8*lb.* 12*lb.* and 16*lb.* can a grocer have out of two hogsheads of tobacco, each weighing neat 4*C.* 3*qr.* 24*lb.* and to have of each a like number?  
*answer* 25 of each, and 204*lb.*
- 10 How many barley corns would reach round the terrestrial globe, which is 360 degrees, and each degree 69  $\frac{1}{2}$  miles?  
*answer* 4755801600 barley corns
- 11 how many boxes, each to hold 24*lb.* may be filled out of two hogsheads of tobacco, each containing 7*C.* 2*qr.*?  
*answer* 70

12 Received from Jamaica 56 hogshheads of sugar, each 12C. 1qr. 10lb. (100lb. being their hundred weight) how many hundred weight here, of 112lb. ? *answer* 617C. 2qr.

13 Imported from Rotterdam 46 bales of cloth, each containing 24 pieces, and each piece 42 ells Flemish ; how many yards were therein ? *answer* 34776 yards

14 How many steps of 2ft. 8in. 1b.c. will a man take in walking 7M. 1fur. 94yds. ? *answer* 13923+

15 A carriage wheel is 17ft. 2in. 1b.c. in circumference, and turns 12898 times ; the distance is required ?

*answer* 42+miles

16 How many seconds of time have passed since the creation of the world, including the year 1790 ?

*answer* 182844734400 seconds

17 If 2yds. 3qrs. of cloth will make a coat, 1yd. 1qr. a waistcoat, and 1yd. 1qr. 2na. a pair of breeches ; what number of yards will it take to make complete suits for 450 men ?

*answer* 2418yds. 3qrs.

18 How many rings, each weighing 5dwt. 7gr. may be made of 3lb. 7oz. 16dwt. 2gr. of gold ? *answer* 158

## THE SINGLE RULE OF THREE.

**T**HE Single Rule of Three is that wherein three numbers, or terms, are given, two of which are of one kind, to find a fourth proportional number of the same name with the other given term ; and this consists of two proportions, viz. direct and inverse.

**RULE** for Stating, &c.

Of the two similar terms, set that in the first place which implies the supposition, that of the same kind with the term sought in the second place, and that on which the demand lies in the third. If the first and third be not of one denomination, reduce both to the lowest in either, and the second to its lowest given denomination ; then consider whether the proportion be direct or inverse.

**DIRECT**

DIRECT PROPORTION.

Direct proportion is that wherein the third term is greater than the first, and requires the fourth term to be greater than the second; or the third less than the first, and requires the fourth to be less than the second;

For, as often as the third term is greater or less than the first, so many times will the fourth be greater or less than the second. Thus,

$$\begin{array}{l} \text{yds. dols. yds. dols.} \\ \text{As } \left\{ \begin{array}{l} 3 : 6 :: 9 : 18 \text{ more requiring more} \\ 20 : 40 :: 5 : 10 \text{ less requiring less} \end{array} \right. \end{array}$$

RULE.

Multiply the second and third terms together, and divide the product by the first; the quotient will be the fourth term, or answer; in the same name with the second.

PROOF.

Invert the question, beginning with the answer; and the result will be the first term; thus the preceding:

$$\begin{array}{l} \text{dols. yds. dols. yds.} \\ \text{As } \left\{ \begin{array}{l} 18 : 9 :: 6 : 3 \\ 10 : 5 :: 40 : 20 \end{array} \right\} \text{ the first term.} \end{array}$$

Note. The operation may frequently be contracted by dividing the dividing term, and either of the other two one by the other; or by any number that will divide them both without remainder, and using their quotients in their stead; cancelling the figure so contracted, as denoted by this dash in the two subsequent examples.

Thus, If 24 yards cost 60s. what are 8 yards worth?

$$\begin{array}{r} \text{Fds. s. yd.} \\ \text{As } 24 : 60 :: 8 \end{array}$$

$$\begin{array}{r} 24 \text{ 20s. answer.} \end{array}$$

$$\text{That is, } 24 \div 8 = 3$$

$$\text{and } 60 \div 3 = 20\text{s.}$$

$$\begin{array}{r} 12) \\ \text{As } 24 : 60 :: 8 \end{array}$$

$$\begin{array}{r} 2 \quad 5 \end{array}$$

$$8$$

$$\begin{array}{r} 2)40 \end{array}$$

$$\begin{array}{r} 20\text{s. answer.} \end{array}$$

$$\begin{array}{r} 12) \\ \text{As } 24 : 60 :: 8 \\ \hline 2 \quad 5 \quad 4 \\ \hline 4 \end{array}$$

$$\text{answer 20s.}$$

## EXAMPLES.

1 If 3oz. of silver cost 17s. what is the value of 48oz. ?

$$\begin{array}{rcl} \text{oz.} & \text{s.} & \text{oz.} \\ \text{If } 3 : 17 :: 48 & & \\ & 17 & \end{array}$$

$$\underline{3)816}$$

$$\underline{270)2712}$$

answer £.13 12

contracted,

$$\begin{array}{rcl} \text{oz.} & \text{s.} & \text{oz.} \\ \text{If } 3 : 17 :: 48 & & \\ & 16 & \end{array}$$

$$\underline{270)2712}$$

£.13 12s.

2 If 8 yards of cloth cost 3 dols. 20 cts. what will 96 yards come to? answer 38.40

3 How many yards of cloth may be bought for 38dol. 40cts. when 8 yards cost 3 dol. 20cts. ? answer 96 yards

4 What will 9 yards of cambric cost, at the rate of 44l. 16s. for 72 yards ? answer 5l. 12s.

5 If 96lb. of sugar cost 9dol. 60cts. what is it per lb. ? answer 10cts.

6 What is the value of 1 hundred weight of sugar, at 8d. per lb. ? answer 3l. 14s. 8d.

7 At 15d. per lb. what is loaf sugar per hundred weight ? answer 7l.

8 What is the price of a barrel of beer, at 16d. per gallon ? answer 2l. 2s.

9 If 19 dozen pair of hose cost 136dol. 80cts. what is that per pair ? answer 60cts.

10 Sold three hundred weight of tobacco, at 20cts. per lb. what is the amount ? answer 67.20

11 If one hundred weight of iron be worth 1l. 8s. what is the value of 33C. 1qr. 22lb. ? answer 46l. 16s. 6d.

12 Bought 12 pieces of cloth, each 12 yards, at 1 dol. 40cts. per yard ; what come they to ? answer 291.60

13 If 36oz. 10dwt. of silver be worth 9l. 2s. 6d. what is that per ounce ? answer 5s.

14 When a bankrupt compounds with his creditors, at 70cts. in the dollar ; what is the merchant's quota, to whom he owes 1000dols. ? answer 700dols.

15 What is tobacco an ounce, when 17C. 3qr. 17lb. sell for 133l. 13s. 4d. ? answer 1d.

16 What



16 What quantity of sugar will 23*l*. 1*6s*. buy, at 26*s*. 8*d*. per hundred weight? *answer* 17*C*. 2*qr*. 14*lb*.

17 What do 518*lb*. of tea come to, if 90*lb*. cost 18*l*. and what is it per pound? *answer* 103*l*. 12*s*. at 4*s*. per *lb*.

18 If 17*T*. 12*C*. of iron cost 440 dollars, what is that for two hundred weight? *answer* 2,50

19 If a man's daily income be 2 *dols*. 40*cts*. how much is that per annum? *answer* 876 *dols*.

20 Bought 14 bags of hops, each containing 546*lb*. for 48 English guineas; what was the value of 1 hundred weight in Pennsylvania currency? *answer* 1*l*. 4*s*. 7*d*.  $\frac{1}{2}$

21 What sum will pay for 3 casks of brandy, containing 58, 62, and 65  $\frac{1}{2}$  gallons, at 89 cents per gallon?

*answer* 165 dollars 9 cents 5 mills.

22 What will 4 pieces of cloth come to, containing 23, 24, 25, and 27 yards, at 72 cents per yard? *answer* 71, 28

23 Bought four pieces of linen, two of which contained 26  $\frac{1}{2}$  yards each, and each of the others 23  $\frac{1}{2}$  yards; what did they come to, at 44 cents per yard? *answer* 44, 22

24 A draper bought 242 yards of broad cloth for 254*l*. 10*s*.; for 86 yards of which he gave 21*s*. 4*d*. per yard; what was the price per yard of the remainder? *answer* 20*s*. 10*d*.  $\frac{1}{2}$

25 What must be paid for 53 ells English 1*qr*. of Holland, at the rate of 7*s*. 9*d*.  $\frac{1}{2}$  per yard? *ans*. 25*l*. 18*s*. 1*d*.  $\frac{1}{2}$

26 What quantity of sugar may be bought for 26*l*. 10*s*. 4*d*. when the price of 43*C*. 2*qr*. is 159*l*. 2*s*.

*answer* 7*C*. 1*qr*.

27 A person failing in trade, owes 977*l*. and the inventory of his effects amounts to but 420*l*. 6*s*. 3*d*.  $\frac{1}{2}$ ; how much will this produce per pound to his creditors? *answer* 8*s*. 7*d*.  $\frac{1}{2}$

28 What must be given for a piece of silver weighing 73*lb*. 5*oz*. 15*dwt*. at 5*s*. 9*d*. per ounce? *answer* 253*l*. 10*s*. 0*d*.  $\frac{3}{4}$

29 Bought 2 casks of raisins, each weighing 5*C*. 1*qr*. 7*lb*. neat; what will they cost, at 2*l*. 6*s*. 6*d*. per hundred weight?

*answer* 28*l*. 2*s*. 1*d*.  $\frac{1}{2}$

30 What will a tax upon 763*l*. 15*s*. be, at the rate of 3*s*. 6*d*. per pound? *answer* 163*l*. 13*s*. 1*d*.  $\frac{1}{2}$

31 How many ells English of Holland may be bought for 25*l*. 18*s*. 1*d*.  $\frac{1}{2}$ , at 7*s*. 9*d*.  $\frac{1}{2}$  per yard? *answer* 53 *E*. 1*qr*.

32 What will 1*qr*. 1*na*. of velvet cost, at 18*s*. 6*d*. per yard? *answer* 5*s*. 9*d*. 4*qr*.  $\frac{1}{2}$

33 A bankrupt compounds with his creditors for 8s. 7d.  $\frac{1}{4}$  per pound, and at that rate pays them 420l. 6s. 3d.  $\frac{1}{4}$ ; how much was he indebted? *answer* 977l.

34 What is the value of a silver tankard, weighing 1lb. 7oz. 14dwt. at 6s. 4d. per ounce? *answer* 6l. 4s. 9d.  $\frac{1}{4}$

35 What must be paid for 7 casks of prunes, each weighing 2C. 1qr. 14lb. at 2l. 19s. 8d. per hundred weight? *answer* 49l. 11s. 11d.  $\frac{1}{4}$

36 At 1l. 7s. 8d. per acre, what is the annual rent of 173A. 2R. 14P.? *answer* 240l. 2s. 7d.

37 If 5 yards of cloth cost 14s. 2d. what must be given for 9 pieces, containing each 21yds. 1qr. *ans.* 27l. 1s. 10d.  $\frac{1}{4}$

38 If a person's estate be worth 5858 dollars 24 cents, a year, out of which he saves 1200 dollars, how much per day will the remainder be? *answer* 7, 18+

39 If a man's annual income be 1333 dollars, and he expends daily 2 dollars 14 cents, how much will he save at the year's end? *answer* 551, 90

40 If a staff, 4 feet long, cast a shade (on level ground) 7 feet; what is the height of that steeple, whose shade, at the same time, measures 198 feet? *answer* 113ft.  $\frac{1}{4}$

41 The earth being 360 degrees in circumference, turns round on its axis in 24 hours; how far are the inhabitants at the equator carried in one minute, a degree there being 69  $\frac{1}{4}$  miles? *answer* 17M 3fur.

42 A merchant would lay out in spices 1498 dollars, viz. cloves at 53 cents per pound, mace at 94 cents, cinnamon at 40 cents, and nutmegs at 27 cents, and he would have an equal quantity of each sort; what must that quantity be? *answer* 700lb. of each sort.

43 A goldsmith bought of a merchant 14lb. 3oz. 8dwt. of gold, for 1371 dollars 20 cents, how much per ounce? *answer* 8 dollars.

44 How many reams of paper at 1 dollar 66 cents, 1 dollar 97 cents, and 2 dollars 31 cents per ream, and of each an equal number, may be purchased with 528 dollars 66 cents. *answer* 89 reams of each sort.

45 If 9C. 3qr. of sugar cost 27l. 17s. 6d. what will 2C. 1qr. 11lb. cost? *answer* 6l. 14s. 3d.

46 Sold 59C. 1qr. 14l. of sugar, at 28s. 7d. per hundred weight, what was the amount? *answer* 84l. 17s. 1d.  $\frac{1}{4}$

47 Bought

47 Bought 476*A*. 3*B*. 28*P*. of land, at 9 dollars per acre; the value thereof is required? *facit* 4292,32 5*m*.

**INVERSE PROPORTION.**

Inverse proportion is that in which the third term is greater than the first, and requires the fourth to be less than the second; or, the third less than the first, and requires the fourth to be greater than the second: For, as often as the third term is greater or less than the first, so many times will the fourth be respectively less or greater than the second. Thus;

As  $\left\{ \begin{array}{l} \text{Men. Days. Men. Days.} \\ 4 \dots 6 :: 8 \dots 3 \text{ more requiring less.} \\ \text{In wd. In lg. In wd. In lg.} \\ 12 \dots 12 :: 3 \dots 48 \text{ less requiring more.} \end{array} \right.$

**RULE.**

Multiply the first and second terms together, and divide the product by the third term; the quotient will be the fourth term, or answer.

**PROOF.**

As in direct proportion: Thus:

As  $\left\{ \begin{array}{l} \text{Days. Men. Days. Men.} \\ 3 \dots 8 :: 6 \dots 4 \\ \text{In lg. In wd. In lg. In wd.} \\ 48 \dots 8 :: 12 \dots 12 = 1 \text{ foot square.} \end{array} \right.$

Note. See the last note.

**EXAMPLES.**

1 If 48 men can build a wall in 24 days; how many men can do the same in 192 days?

*D. M. D.*

As 24 .. 48 :: 192

24

192

96

*Men.*

192)1152(6 answer.

1152

*Contracted.*

As 24 .. 48 :: 192

answer 6 *Men.*

that is,  $192 \div 24 = 8$

and  $48 \div 8 = 6$

2 What

2 What quantity of shalloon, that is 3 $\frac{1}{2}$ grs. of a yard wide, will line 7 $\frac{1}{2}$  yards of cloth, that is 1 $\frac{1}{2}$  yard wide?

*answer 15 yards.*

3 If 100 men can finish a piece of work in 12 days, how many are sufficient to do it in three days? *ans. 400 men.*

4 How much in length, that is 4 $\frac{1}{2}$  inches broad, will make a square foot? *answer 32 inches.*

5 How many yards of matting, 2 feet 6 inches broad, will cover a floor that is 27 feet long and 20 broad? *answer 72 yards.*

6 How many yards of cloth 3 $\frac{1}{2}$ grs. wide are equal in measure to 30yds. of 5grs. wide? *answer 50 yards.*

7 If 100*l.* principal in 12 months gain 6*l.* interest, what principal will gain the same in 8 months? *answer 150*l.**

8 How many yards of paper, 1 $\frac{1}{2}$  yards wide, will be sufficient to hang a room, which is 20 yards in circumference, and 4 in height? *answer 64 yards.*

9 How many men must be employed to finish a piece of work in 15 days, which 5 men can do in 24 days? *answer 8 men.*

10 In how many days will 8 men finish a piece of work, which 5 men can do in 24 days? *answer 15 days.*

11 If a footman perform a journey in 3 days, when the days are 16 hours long, how many days will he require, of 12 hours long, to perform the same in? *answer 4 days.*

12 If 6 men can reap a field of wheat in 12 days, in what time will 24 men do it? *answer 3 days.*

13 How much in length, that is 8 poles in breadth, must be taken to contain an acre? *answer 20 perches.*

14 A lent B 500*l.* for 6 months: how long ought B to lend A 220*l.* to be equivalent? *answer 13mo. 19da.*

15 If, when the price of a bushel of wheat is 4*s.* 6*d.* the penny loaf weighs 12oz. what must the penny loaf weigh, when a bushel is worth but 3*s.* *answer 18oz.*

16 What is the weight of a pea to a steelyard, which, being suspended 33 inches from the centre of motion, will equipoise 208*lb.* suspended at the draught end 9 quarters of an inch? *answer 4*lb.**

17 Suppose 800 persons in garrison with provision sufficient for two months; how many must depart, that the provision may serve them 5 months? *answer 480.*

18 How

18 How many yards of matting, that is half a yard wide, will cover a room that is 18 feet wide and 30 long?

*answer 120 yards.*

19 How wide must a lot of ground be to contain an acre, when it is  $13\frac{1}{2}$  poles in length?

*answer 11 P. 4yds. 2ft. 0in. 2.b.c.*

20 If, when the price of a bushel of wheat is 6s. 3d. the penny loaf weighs 9oz. what ought it to weigh, when wheat is at 8s.  $2d.\frac{1}{2}$  per bushel?

*answer 6oz. 13dr. +*

21 In what time will 600*l.* gain 50*l.* interest, when 80*l.* would gain it in 15 years?

*answer 2 years.*

*Application.*

1 If 3 quarters of a yard of velvet cost 7s. 3d. how many yards can I buy for 13*l.* 15s. 6d.?

*answer 28yds. 2qr.*

2 If an ingot of gold weighing 9*lb.* 9oz. 12*dwt.* be worth 41*l.* 12s. what is the price per grain?

*answer 1d. $\frac{1}{2}$*

3 A borrowed of B 250*l.* for 7 months; and in return lends him 300*l.* how long ought B to keep it, that the interest of it may be equal to that of the first sum?

*answer 5mo. 25da.*

4 If a person's income be 500 guineas a year, and he spend 19s. 7d. sterling per day; how much will he have saved at the year's end?

*answer 167*lb.* 12s. 1d. sterling.*

5 At 13s.  $2d.\frac{1}{2}$  per yard, what is the value of a piece of cloth containing 52 English ells and 3*qrs.*?

*answer 43*l.* 8s. 5d. $\frac{1}{2}$*

6 If 30 men can perform a piece of work in 11 days; how many men will accomplish another piece of work four times as large, in 12 days?

*answer 110 men.*

7 The rents of a whole parish amount to 1750*l.* on which is assessed 32*l.* 16s. 3d. what is that in the pound?

*answer 4d. $\frac{1}{2}$*

8 Bought three tons of oil for 151*l.* 14s. 8s. gallons of which being damaged, I desire to know how I may sell the remainder per gallon, so as neither to gain nor lose thereby?

*answer 4s. 6d. $\frac{1}{2}$*

9 If the carriage of 5*C.* 14*lb.* for 96 miles be 32s. 6d. how far may I have 3*C.* 1*qr.* carried for the same money?

*answer 151*M.* 3*fur.* 3*P.**

10 Bought 200 yards of cambric for 90*l.* which being damaged, am willing to lose 7*l.* 10s. by the whole, at what rate then must it sell per ell English?

*answer 10s. 3d. $\frac{1}{2}$*

*The Single Rule of Three.*

11 If, for 48s. 22s. C. be carried 512 miles, how many hundred weight may be carried 64 miles for the same money? *answer 1800 C.*

12 Bought a parcel of cloth, at the rate of 6s. 6d. for every two yards, of which a certain quantity was sold at the rate of 18s. 9d. for every five yards, and gained thereby as much as 180 yards cost; how many yards were sold? *answer 1170 yards.*

13 A certain steeple projected upon level ground a shadow to the distance of 633ft. 4in. when a staff 3 feet in length, perpendicularly erected, cast a shadow 6ft. 4in. from hence the height of the steeple is required? *answer 100 yards.*

14 If 12 yards of yard wide stuff exactly line 8 yards of silk of another breadth; how many yards of the latter will line 24 pieces of the former, each piece containing 20 yards? *answer 320 yards.*

15 Laid out 100l. upon serge and shalloons; the value of the shalloons was 60l. and the quantity of serge 37 yards; also for every two yards of serge there were three of shalloon; how many yards of shalloon were there, and what was the value of one yard of each sort? *answer 355½ yds. shalloon, 3s. 4d. ½ + each per yard.*

16 How many pieces of Holland, each 33 ells Flemish, 1qr. 2na. may be had for 118l. 17s. 7d. ½, when 4 ells English cost 1l. 7s. 10d. ? *answer 16 pieces 33 ells 1qr. 1na.*

17 A factor bought 64 pieces of Holland, which cost him 852l. at 5s. 6d. per ell Flemish; how many yards were there in all, and how many ells English in each piece? *answer 960 yds. 12 ells each piece.*

18 If a pole, perpendicular to the horizon, of 50ft. 11in. in length, when the sun is on the meridian, cast a shadow 98ft. 6in. long; what is the breadth of a river, that, running due east and west within 20ft. 6in. on the north side of the foot of a steeple, 300ft. 8in. high, which at the same time casts the extremity of its shadow 30ft. 9in. beyond the stream? *answer 176 yds. 2ft. 4in.*

19 Of what length must a board be, that is 7½in. wide, to measure 20 square feet? *answer 32 feet.*

20. A and B depart from the same place, and travel the same road; but A goes 5 days before B, at the rate of 20 miles

miles a day; B follows at the rate of 25 miles a day; in what time and what distance will he overtake A?

*answer 20 days and 500 miles.*

21 If 30 gallons of water, in one hour, fall into a cistern containing 230 gallons, and, by a pipe in the cistern, 85 gallons run out in an hour; in what time will it be filled?

*answer 15h. 20min.*

22 A certain cistern has four pipes; by the first it will be filled in 10 minutes, by the second in 20, by the third in 40, and by the fourth in 80; in what time will all four, running together, fill it?

*answer 5min. 20sec.*

23 Astronomers compute the earth's orbit, or track which it describes round the sun in 365 days 6 hours, to be about 596900000 miles; how far then, per minute, must we be carried through the firmament by this wonderful motion?

*answer 1134  $\frac{1}{2}$  miles.*

24 Isaac Newton, and others, have found, by nice experiments, that sound flies at the rate of 1142 feet per second, and a person in health has about 75 beats of the artery or pulsations in a minute; now the breadth of a river is required, at one side of which A, firing a gun, B, directly opposite at the other, counts six pulsations at his wrist between seeing the flash and hearing the report?

*answer 548  $\frac{1}{2}$  ft. or 1 mile 20  $\frac{1}{2}$  ft.*

25 If the report of a piece of ordnance be heard one minute and three seconds after the flash was observed; the distance is required?

*answer 13 miles 5 furlongs.*

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## THE DOUBLE RULE OF THREE.

**T**HE Double rule of three is that, wherein five numbers or terms are given, to find a sixth, three of which are a supposition, and two a demand: and is either direct or inverse.

### RULE FOR STATING.

Set the two terms of the supposition, which are like those of the demand, one under the other, in the first place; that of the same kind with the term sought in the second; and the two demanding terms in the third place, with the two correspondent

## The Double Rule of Three.

correspondent terms of the supposition and demand in the same line, and of one denomination; as in the subsequent examples, viz.

1 If three men in 4 days eat 5lb. of bread, how much will suffice 6 men for 12 days?

$$\begin{array}{l} \text{If } 3m. \} \\ 4d. \} \end{array} \begin{array}{l} 5lb. \\ \end{array} \begin{array}{l} \} 6m. \\ \} 12d. \end{array}$$

2 If 3 men eat 5lb. in 4 days; in how many days will 6 men consume 30lb.

$$\begin{array}{l} \text{If } 3m. \} \\ 5lb. \} \end{array} \begin{array}{l} 4da. \\ \end{array} \begin{array}{l} \} 6m. \\ \} 30lb. \end{array}$$

To know whether the stating be direct or inverse: Consider the upper pair of extremes, and the lower, each separately with the middle term, as a stating of the single rule, and try them as taught in that rule: if both lines be direct, the stating is in direct proportion; but of inverse, if either pair of the extremes be so. Thus, the first example above is direct, and the second inverse.

### DIRECT PROPORTION.

#### RULE.

Divide the continual product of the two last extremes and middle term by that of the two first, and the quotient will be the sixth term, or answer.

#### PROOF.

By two statings of the single rule of three.

Note. If either of the two first terms, or both, will divide, or can be divided by any of the three last, or by any other number, without remainder, the operation may be abbreviated by cancelling them, and using their quotients or aliquot parts in their stead.

#### EXAMPLES.

1 If three men in four days eat 5lb. of bread; how much will suffice 6 men for 12 days?

$$\begin{array}{l} \text{If } 3m. \} \\ 4d. \} \end{array} \begin{array}{l} 5lb. \\ \end{array} \begin{array}{l} \} 6m. \\ \} 12d. \end{array}$$

$$\begin{array}{r} 12 \\ \hline 72 \\ 5 \end{array}$$

$$12)360$$

answer 30lb.

$$\begin{array}{l} \text{Contracted.} \\ \text{If } 3m. \} \\ 4d. \} \end{array} \begin{array}{l} 5lb. \\ \end{array} \begin{array}{l} \} 6m. \{ 2 \\ \} 12d. \{ 3 \end{array}$$

$$\begin{array}{r} 6 \\ \hline 5 \end{array}$$

$$30lb.$$



2 Suppose 4 men in 12 days mow 48 acres; how many acres can 8 men mow in 16 days? *answer 128 acres.*

3 If 12 oxen in 16 days eat 20 acres of grass; how many acres will serve 24 oxen 48 days? *answer 120 acres.*

4 If 10 bushel of oats be sufficient for 18 horses 20 days; how may bushels will serve 60 horses 36 days, at that rate? *answer 60 bushels.*

5 If 56lb. of bread be sufficient for 7 men 14 days; how many pound will suffice 21 men 3 days? *answer 36lb.*

6 If 8 men have 3l. 4s. for 4 days work; how much ought 48 men to receive for 16 days? *answer 76l. 16s.*

7 If 700 dols. in half a year raise 14 dols. interest; what will be the interest of 400 dols. for 5 years? *ans. 80dols.*

8 If 112 acres of grass be mowed by 16 men in 7 days; how many acres may 24 men mow in 19 days? *answer 456 acres.*

9 If 16l. 18s. be the wages of 16 men for 8 days; what sum will 32 men earn in 24 days? *answer 101l. 8s.*

10 If 75l. in 9 months amount to 78l. 7s. 6d. at what rate per cent. is the interest computed? *answer 6l. per cent.*

11 Suppose the wages of 6 persons for 21 weeks be 120l. what will be the hire of 14 persons for 46 weeks? *answer 613l. 6s. 8d.*

12 What is the interest of 259l. 13s. 5d. for 20 weeks, at 5 per cent.? *answer 4l. 19s. 10d.*

13 If 2 men can do 12 rods of ditching in 6 days; how many rods may be done by 8 men in 24 days? *answer 192 rods.*

14 If the carriage of 8C.wt. 128 miles cost 6,40; what must be paid for the carriage of 4C.wt. 32 miles? *answer 80cts.*

15 If 200lb. be carried 40 miles for 40cts. how much must be paid at that rate for the carriage of 20200lb. 60 miles? *answer 60,60.*

16 If the freight of 9 hogsheads of sugar, each weighing 12 hundred weight, for 20 leagues, cost 16l. what must be paid for the freight of 50 casks of ditto, each weighing 24 hundred weight, 100 leagues? *answer 92l. 11s. 10d.*

## INVERSE PROPORTION.

## RULE.

Transpose the inverse extremes; that is, set that of the first place under the third, and that in the third under the first; then work as in direct proportion.

Note. See the note in direct proportion.

## EXAMPLES.

1 If 7 men can reap 84 acres of wheat in 12 days; how many men can reap 100 acres in 5 days?

$$\begin{array}{rcl}
 \text{If } 84A. \} & 7m. \} & 100A. \\
 12d. \} & & 5d. \text{ Inverse term.} \\
 5 & & 12 \\
 \hline
 420 & & 1200 \\
 \hline
 & & 7
 \end{array}$$

420|0840|0(20m. answer.

84

00

Contracted.

$$\begin{array}{rcl}
 \text{If } 84A. \} & 7m. \} & 100A. (20 \text{ men.} \\
 12d. \} & & 5d. \\
 5 & & 12
 \end{array}$$

2 If 4 dollars be the hire of 8 men for three days; how many days must 20 men work for 40 dols. *answer* 12 days.

3 If 4 men have 24 shillings for three days work, how many men will earn 4l. 16s. in 16 days? *answer* 3 men.

4 Suppose the interest of 333l. 6s. 8d. for 9 months be 15l. what principal in 12 months will gain 6l.? *ans.* 100l.

5 If 200lb. be carried 40 miles for 40 cts.; how far may 20200lb. be carried for 60,60? *answer* 60 miles.

6 If 145 men can make a wall 32 feet high and 40 feet long in 8 days; in how many days can 68 men build a wall 28 feet high of the same length? *answer* 14 days, 11h. +

7. If

7 If a footman, when the days are 14 hours long, can travel 276 miles in 16 days; in how many days can he travel 852 miles, when the days are but 12 hours long?

*answer 57 days 7 hours. +*

8 If 15 men eat 3 shillings worth of bread in 6 days, when wheat is sold at nine shillings per bushel; how many days will 30 men require to eat 134, 4<sup>l</sup>. worth, when wheat is at 6s. per bushel?

*answer 20 days.*

9 If 100<sup>l</sup>. principal in 12 months gain 8<sup>l</sup>. interest; what principal will gain 8<sup>l</sup>. 12s. in 5 months?

*answer 258<sup>l</sup>.*

10. Suppose 100<sup>l</sup>. will defray the expences of 5 men for 22 weeks and 6 days; how long will 12 men be spending 150<sup>l</sup>.?

*answer 14 weeks 2 days.*

*Application.*

1 If 7 bushels of malt be sufficient for 7 persons 4 months, how many bushels will serve 46 persons 10 months?

*answer 115 bushels.*

2 How many men must be employed to reap 240 acres in 12 days, if 36 men can reap 60 acres in 5 days?

*answer 60 men.*

3 If 5 men make 300 pair of shoes in 40 days; how many men may make 900 pair in 60 days?

*answer 10 men*

4 A porter having received 42 shillings for the carriage of 3 C. wt. 150 miles; how much ought he to have for the conveyance of 7 C. 2qr. 14lb. 50 miles?

*answer 35s. 7d.*

5 A person having engaged to remove 8000 C. wt. a certain distance in 9 days, with 18 horses, in 6 days he removed 4500 C. wt. how many horses will be required to remove the remainder in the remaining 3 days?

*answer 28 horses.*

6 If 20 hundred weight be carried 50 miles for 5<sup>l</sup>. how much will forty hundred weight cost, to be conveyed 100 miles?

*answer 20<sup>l</sup>.*

7 A farmer having sown 48 bushels, found that it produced 576 bushels the first year; now supposing he sows 240 bushels of grain each year for 6 years successively; what will be his whole increase at the expiration of the last year?

*answer 17280 bushels.*

8 If 12 men in 6 days reap 80 acres; in how many days will 25 men reap 200 acres?

*answer 7<sup>1</sup>/<sub>2</sub> days.*

9 An

9 An usurer put out 86*l.* to receive interest for the same ; and when it had continued 8 months, he received for principal and interest 88*l.* 17*s.* 4*d.* query the rate per cent ?  
*answer* 5 per cent.

## PRACTICE.

**P**RACTICE is the short method of finding the value of any quantity of goods, by the given price of an integer.

**Note.** See the rules in the several cases under this head.

### PROOF.

Practice may be proved by varying the parts ; by compound multiplication ; or by the single rule of three direct.

### TABLES.

gr.		s.	d.		lb.	
1 = $\frac{1}{4}$	of 1 <i>d.</i>	1	0 = $\frac{1}{20}$	of a pound.	7 = $\frac{1}{8}$	of a Cwt.
2 = $\frac{1}{2}$		1	8 = $\frac{1}{25}$		8 = $\frac{1}{4}$	
d.		2	0 = $\frac{1}{10}$		14 = $\frac{1}{5}$	
1 = $\frac{1}{12}$	of a shilling.	2	6 = $\frac{1}{8}$		16 = $\frac{1}{3}$	
1 $\frac{1}{2}$ = $\frac{1}{8}$		3	4 = $\frac{1}{5}$		28 = $\frac{1}{2}$	
2 = $\frac{1}{6}$		4	0 = $\frac{1}{4}$		56 = $1$	
3 = $\frac{1}{4}$		5	0 = $\frac{1}{2}$			
4 = $\frac{1}{3}$		6	8 = $\frac{1}{3}$			
6 = $\frac{1}{2}$		10	0 = $1$			

### CASE 1.

When the price of an integer is less than a penny ;

### RULE.

Take such aliquot part or parts of the given quantity, as the price is of a penny, for the answer in pence ; which reduce to pounds.

**Note 1.** When the complement of the given price, in any case, is an aliquot part, deduct the said aliquot part of the given quantity therefrom, and the remainder will be the answer, of the same denomination with the integer of which the divisor is a part.

**2.** When a remainder occurs in any example, either in this or the following cases, let it be reduced to the next lower denomination, &c.

### EXAMPLES.

## EXAMPLES.

1 7612 lb. at  $\frac{1}{4}$  per lb. and at  $\frac{1}{2}$ .

$\frac{1}{4}$	$\frac{1}{4}$	7 6 1 2
12		1 9 0 3
20		1 5 18 7

facit £. 7 18 7

7 6 1 2
1 9 0 3

12) 5 7 0 9

20) 4 7 15 9

£. 23 15 9

2 6812 at  $\frac{1}{2}$ 3 4712 at  $\frac{3}{4}$ 4 15344 at  $\frac{1}{4}$ 5 7672 at  $\frac{1}{2}$ 6 9424 at  $\frac{1}{4}$ 

facit £. s. d.

14 3 10

14 14 6

15 19 8

29 9 0

## CASE 2.

When the given price of an integer is a penny, or more, but less than a shilling;

## RULE.

Take such part or parts of the given quantity, as the price is of a shilling, for the answer in shillings.

## EXAMPLES.

1 7612 yards, at 1d. per yard, and at 11d.

1	$\frac{1}{12}$	7 6 1 2
20		6 3 14 4

facit £. 31 14 4

7 6 1 2
$\frac{1}{12}$ = 6 3 4 4

20) 6 9 7 17 8

£. 348 17 8

2 8612 at  $\frac{1}{4}$ 3 1218 at  $2\frac{1}{2}$ 4 7812 at  $3\frac{1}{2}$ 

5 8120 at 4

6 8121 at  $5\frac{1}{4}$ 

facit £. s. d.

44 17 1

12 13 9

122 1 3

135 6 8

177 12 11 1

G

7 1218

		<i>d.</i>		<i>£.</i>	<i>s.</i>	<i>d.</i>
7	1218 at	$6\frac{1}{2}$	<i>facit</i>	32	19	9
8	6120 at	$7\frac{1}{4}$		197	12	6
9	7100 at	8		236	13	4
10	4121 at	$9\frac{1}{4}$		158	16	$7\frac{1}{4}$
11	1002 at	$10\frac{1}{2}$		43	16	9
12	2345 at	$11\frac{1}{2}$		114	16	$1\frac{1}{2}$
13	6002 at	$4\frac{1}{2}$	}	112	10	9
14	3001 at	9				
15	7182 at	5		149	12	6
16	3591 at	10				
17	6128 at	$5\frac{1}{2}$		140	8	8
18	3064 at	11				

## CASE 3.

When the given price of an integer is more than one shilling, and less than two;

## RULE.

Let the given quantity stand for so many shillings, to which add the amount in shillings of said quantity at the over-plus price, found by case 1 or 2, for the answer in shillings.

## EXAMPLES.

1 486 gallons, at  $12d.\frac{1}{4}$  per gallon.

$\frac{1}{4}$	$\frac{1}{4}$	4 8 6
	12	1 2 $1\frac{1}{2}$
		1 0 $1\frac{1}{2}$
	2   0	49   6 $1\frac{1}{2}$

*facit* £. 24 16  $1\frac{1}{2}$

	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
2	6100 at $13\frac{1}{2}$	<i>facit</i>	343	2 6
3	1210 at $14\frac{1}{2}$		74	7 $3\frac{1}{2}$
4	1260 at 15		78	15 0
5	7121 at $16\frac{1}{4}$		482	3 $0\frac{1}{4}$
6	2340 at $17\frac{1}{2}$		170	12 6
7	7890 at $18\frac{1}{2}$		616	8 $1\frac{1}{2}$

8 8900

		<i>d.</i>		<i>£.</i>	<i>s.</i>	<i>d.</i>
8	8900 at 19		<i>facit</i>	704	11	8
9	7120 at 20 $\frac{1}{2}$			600	15	0
10	2100 at 21 $\frac{1}{2}$			188	2	6
11	6812 at 22 $\frac{1}{2}$			645	14	5
12	9999 at 23 $\frac{1}{2}$			989	9	8 $\frac{1}{2}$
13	19998 at 23 $\frac{1}{2}$			1978	19	4 $\frac{1}{2}$
14	12345 at 14	}		720	2	6
15	9876 at 17 $\frac{1}{2}$					
16	7910 at 19 $\frac{1}{2}$					
17	6780 at 22 $\frac{1}{2}$			642	13	9

## CASE 4.

When the given price of an integer is any number of shillings under 20;

## RULE.

Multiply the quantity by the price for the answer in shillings; Or,

If the price be even shillings, multiply by half the price, and double the first figure of the product for shillings; the rest of the product will be pounds: or,

Work by aliquot parts.

## EXAMPLES.

1 486 bushels at 2s. per bushel.

486	486		<i>s.</i>
2	1	2   10	486
20)972	48l. 12s.		48l. 12s.

*facit* 48l. 12s.

		<i>s.</i>		<i>£.</i>	<i>s.</i>	<i>d.</i>
2	121 at 3		<i>facit</i>	18	3	0
3	471 at 5			117	15	0
4	191 at 8			76	8	0
5	242 at 11			133	2	0
6	600 at 13			390	0	0
7	171 at 16			136	16	0
8	100 at 19			95	0	0
9	612 at 9	}		275	8	0
10	306 at 18					
11	860 at 7					
12	430 at 14			301	0	0

## CASE 5.

When the given price of an integer is shillings and pence, or shillings, pence and farthings;

## RULE.

Take such aliquot part or parts of the given quantity, as the price is of a pound; or,

Multiply by the shillings, and take parts for the rest.

## EXAMPLES.

1		7150 yards, at 1s. 8d. per yard.	
s. d.		d.	
1	8	6	$\frac{1}{2}$
	$\frac{1}{12}$	2	$\frac{2}{3}$
	7150		7150
	<hr/>		3575
facit	£. 595 16 8		11918
			<hr/>
		20	119168
			<hr/>
			facit 595 16 8 Proof.

	s.	d.		s.	d.
2	569	at	2	6	facit 71 2 6
3	69	at	3	4	11 10 0
4	478	at	6	8	159 6 8
5	400	at	13	4	266 13 4
6	789	at	16	8	657 10 0
7	765	at	5	9	219 18 9
8	841	at	13	2	553 13 2
9	807	at	16	5	662 8 3
10	969	at	19	11	964 19 3
11	244	at	5	$8\frac{1}{2}$	69 12 10
12	875	at	1	$4\frac{3}{4}$	61 1 4 $\frac{1}{4}$
13	7524	at	3	$5\frac{1}{2}$	1301 0 6
14	3715	at	9	$4\frac{1}{2}$	1741 8 1 $\frac{1}{2}$
15	2572	at	13	$7\frac{1}{2}$	1752 3 6
16	5144	at	6	$9\frac{3}{4}$	
17	4567	at	19	$11\frac{1}{2}$	4557 9 8 $\frac{1}{2}$
18	9134	at	9	$11\frac{1}{2}$	

## CASE 6.

When the price of an integer is pounds; or pounds, shillings, &c.

## RULE



RULE.

Multiply the quantity by the pounds, and with the product add the amount at the remaining part of the price, found as before : Or,

Multiply the quantity by the shillings of the price, and take parts for the rest.

EXAMPLES.

1. 428 tons, at 3*l.* 4*s.* 6*d.*  $\frac{1}{2}$  per ton.

<i>s.</i>			
4	$\frac{1}{2}$	428	
		3	
<i>d</i>		1284	
6	$\frac{1}{2}$	85	12
$\frac{1}{2}$	$\frac{1}{12}$	10	14
		17	10
<hr/>			
facit £.1381 3 10			

428	
64	
<hr/>	
1712	
2568	
<hr/>	
27392	
$\frac{1}{2} = 214$	
$\frac{1}{12} = 17$	10
<hr/>	
2 0)2762 3	10
<hr/>	
£.1381 3 10	

			£.	s.	d.
2	26 at	11	14	0	
3	36 at	5	13	0	
4	47 at	3	3	4	
5	156 at	3	6	8	
6	78 at	6	13	4	}
7	457 at	14	17	9 $\frac{1}{2}$	
8	914 at	7	8	10 $\frac{3}{4}$	
9	500 at	12	19	11 $\frac{1}{2}$	
10	1000 at	6	9	11 $\frac{3}{4}$	}

	£.	s.	d.
facit	304	4	0
	203	8	0
	148	16	8
	520	0	0
	6804	10	9 $\frac{1}{2}$
	6498	19	2

CASE 7.

When both the price of an integer, and the quantity, are of divers denominations ;

RULE.

Multiply the price by the integers of the quantity, and take parts of the price for those of the integer.

## EXAMPLES.

1 17C. 3qr. 19lb. of sugar at 2l 2s 6d. per Cwt.

qr.	£.	s.	d.	
2	2	2	6	5
			12	+ 5 = 17.
				Or, 4 × 4 + 1 = 17
	25	10	0	
	10	12	6	
1	1	1	3	
16lb.		10	7	$\frac{1}{2}$
2		6	0	$\frac{3}{4}$
1			9	
			4	$\frac{1}{2}$

facit £. 38 1 6 $\frac{1}{2}$  +

	C.	qr.	lb.		£.	s.	d.		£.	s.	d.
2	12	2	14	at	3	14	0	facit	46	14	3
3	37	2	14	at	7	10	9		283	11	11½
4	9	2	26	at	4	10	4½		43	19	6
5	5	2	10	at	2	18	6½		16	7	2¾
6	59	1	14	at	1	8	7		84	17	1½
7	72	3	27	at	8	11	5		625	11	10
8	0	2	14	at	3	7	6		2	2	2¼
9	0	0	24	at	4	17	0		1	0	9¼
10	0	0	17	at	3	5	4		0	9	11

	lb.	oz.	dwt.	gr.		£	s.	d.				
11	27	10	0	0	at	0	1	4	per lb.	1	17	1½
12	13	10	12	8	at	4	7	6		60	14	10½
13	0	17	6	16	at	3	16	8	per oz.	66	8	10½

	Yds.	qr.		s.	d.				
14	67	2	at	12	2	per yard	41	1	3
15	68	1	at	8	1		27	11	8½
16	419	3	at	12	6	}	262	6	10½
17	839	2	at	6	3				

	A.	R.	P.	l.	s.	d.						
18	476	3	28	at	3	7	11	per A.	}	1619	11	1 $\frac{1}{2}$
19	953	3	16	at	1	13	11 $\frac{1}{2}$					

Application.

## Application.

			l.	s.	d.			l.	s.	d.
1	18848yds.	at	0	0	0 $\frac{3}{4}$	per yd.	<i>facit</i>	58	18	0
2	6789lb.	at	0	0	1 $\frac{1}{2}$	per lb.		49	10	0 $\frac{1}{2}$
3	3906gals	at	0	0	7 $\frac{1}{2}$	per gal.		122	1	3
4	2004oz.	at	0	0	10 $\frac{1}{2}$	per oz.		87	13	6
5	12240yds.	at	0	1	3 $\frac{1}{2}$	per yd.		790	10	0
6	1234lb.	at	0	1	11 $\frac{1}{2}$	per lb.		122	2	3 $\frac{1}{2}$
7	987gals.	at	0	4	0	per gal.		197	8	0
8	548gals.	at	0	11	0	per gal.		298	13	0
9	138bu.	at	0	6	8	per bu.		46	0	0
10	800bu.	at	0	13	4	per bu.		533	6	8
11	875 $\frac{1}{2}$ bu.	at	0	2	9 $\frac{1}{2}$	per bu.		122	2	8 $\frac{1}{2}$
12	94T.	at	6	6	8	per Ton.		595	6	8
13	156T.	at	13	16	8	per Ton.		2158	0	0
14	2000T.	at	6	9	11 $\frac{3}{4}$	per Ton.		12997	18	4
15	4000T.	at	12	19	11 $\frac{1}{2}$	per Ton.		51991	13	4

16 Bought 8C. 1qr. 16lb. of tobacco, at 5l 17s 9d. per Cwt. what was the amount? *answer* 49l 8s 3d.

17 Sold 16C 2qr 17lb. of sugar, at 2l 15s 11d. per Cwt. what was its value? *answer* 46l 11s 1d.

18 If 1Cwt. of rice cost 3l 17s 6d. what is the value of 144C. 2qr. 21lb. *answer* 560l 13s 3d. $\frac{1}{4}$

19 Sold a pair of silver buckles, weighing 50dwt. 20gr. at 17s 6d. per ounce; what did they come to? *ans.* 2l. 4s 5d. $\frac{3}{4}$

20 Bought 9T. 19C. 3qr. 27lb. $\frac{1}{4}$  of iron, at 39l 19s 11d. $\frac{1}{2}$  per ton; what was the amount? *answer* 399l 19s 4d. +

21 Sold 19T 19C. 3qr 27lb. $\frac{1}{2}$  at 18l 19s 11d. $\frac{3}{4}$  per ton, required the amount? *answer* 399l 19s 4d. +

22 A merchant sold 289C. 1qr. 14lb. beef, at 1l 18s 9d. per hundred weight; the value is required? *answer* 560l 13s 3d. $\frac{1}{4}$

23 If one ton of hay be sold for 4l 3s 7d. what will 371T. 15C. amount to? *answer* 1553l 12s 1d. $\frac{1}{4}$

24 Bought 4200oz. 15dwt. 16gr. of gold, at 3l 16s 10d. $\frac{1}{2}$  per ounce; what is the value thereof? *answer* 1617l 7s 8d. $\frac{1}{4}$

25 Bought sundry pieces of cloth, containing 1157yds. 2qrs. at 29s 4d. $\frac{1}{2}$  per yard; what come they to? *answer* 1700l 1s 6d. $\frac{1}{2}$

26 If land be rated at  $5\text{ l } 17\text{ s } 6\text{ d.}$  per acre; what is the value of a plantation, containing  $1157\frac{1}{2}$  acres?

*answer*  $6800\text{ l } 6\text{ s } 3\text{ d.}$

27 Bought 7 casks of wine, each containing  $84\text{ gals.}$   $1\text{ qt.}$  at  $11\text{ s } 3\text{ d.}$  per gallon; what did they amount to?

*answer*  $33\text{ l } 14\text{ s } 8\text{ d.}\frac{1}{2}$

28 If a yard of cloth cost  $39\text{ s } 4\text{ d.}$  what is the value of  $139\text{ yds.}$   $3\text{ qrs.}$ ?

*answer*  $274\text{ l } 16\text{ s } 10\text{ d.}$

29 Sold  $279\frac{1}{2}$  yards of superfine scarlet cloth, at  $3\text{ l } 18\text{ s } 8\text{ d.}$  per yard; what did it amount to?

*answer*  $1099\text{ l } 7\text{ s } 4\text{ d.}$

30 What cost  $3\text{ qr.}$   $2\text{ na.}$  of velvet at the rate of  $17\text{ s } 6\text{ d.}$  per yard?

*answer*  $15\text{ s } 3\text{ d.}\frac{3}{4}$

31 What will 12 ounces of silk cost, if  $1\text{ lb.}$  cost  $3\text{ l } 10\text{ s.}$ ?

*answer*  $2\text{ l } 12\text{ s } 6\text{ d.}$

## TARE AND TRETT.

**T**ARE and trett are allowances made by the seller to the buyer, on some particular commodities

Tare is the weight of the barrel, box, bag, or whatever contains the goods; and is either,

*First,* At so much in the whole gross weight;

*Second,* At so much per box, bag, &c. or,

*Third,* At so much per hundred weight.

Trett is an allowance for waste and dust, of  $4\text{ lb.}$  in every  $104\text{ lb.}$

Gross is the weight of the goods, together with that in which they are contained.

Neat is the weight of the goods, after all allowances are deducted.

### CASE I.

When the tare is so much in the whole gross weight;

### RULE.

Subtract the tare from the gross, the remainder will be the neat.

### EXAMPLES.

1 What is the neat weight of 24 hogsheads of tobacco, each weighing  $6\text{ C.}$   $2\text{ qr.}$   $17\text{ lb.}$  gross, tare in the whole  $17\text{ C.}$   $3\text{ qr.}$   $27\text{ lb.}$  and how much is it worth, at  $1\text{ l } 10\text{ s } 6\text{ d.}$  per  $\text{Cwt.}$ ?

<i>C. qr. lb.</i>	<i>qr.</i>	<i>£. s. d.</i>
6 2 17	2 ½	1 10 6 × 2
4 × 6 = 24		11
26 2 12		16 15 6
6		12
159 2 16 gross.	<i>lb.</i>	201 6 0
17 3 27 tare.	14 = ¾	13 14 6
141 2 17 neat.	2 ¼	15 3
	1 ½	3 9½
		6½
		3½
		Amount 216 0 4½

2 What is the neat weight of 456*C.* 1*qr.* 19*lb.* of tobacco, tare in the whole 15*C.* 2*qr.* 13*lb.* and what is the amount thereof, at 1*l* 15*s* 8*d.* per *Cwt.*?

*answer* neat 440*C.* 3*qr.* 6*lb.* amount 786*l* 1*s* 11*d.* ¼

3 How much is the neat weight of 38 hogsheads of tobacco, weighing gross 201*C.* 3*qr.* 12*lb.* tare in the whole 3140*lb.* and what does it come to, at 1*l* 17*s* 6*d.* per hundred weight?

*answer* neat 173*C.* 3*qr.* 8*lb.* value 325*l* 18*s* 3*d.* ½

4 What is the neat weight of 5 casks of sugar, weighing as follows, viz. No. 1, 4*C.* 2*qr.* 14*lb.* gross, tare 21*lb.* No. 2, 3*C.* 0*qr.* 17*lb.* gross, tare 18*lb.* No. 3, 5*C.* 3*qr.* 10*lb.* gross, tare 1*qr.* 11*lb.* No. 4, 6*C.* 1*qr.* 16*lb.* gross, tare 27*lb.* No. 5, 3*C.* 2*qr.* 18*lb.* gross, tare 19*lb.*; And the neat of the three first, at 2*l* 4*s* 7*d.* per hundred weight, of the other two at 2*l* 17*s* 6*d.* what do they amount to?

*answer* neat 22*C.* 2*qr.* 7*lb.* amount 56*l* 10*s* 5*d.* ¼

### CASE 2.

When the tare is at so much per barrel, box, bag, &c.

### RULE.

Multiply the number of bags, boxes, &c. by the tare, subtract the product from the gross, and the remainder will be the neat.

### EXAMPLES

## EXAMPLES.

1 What is the neat weight of 12 casks of raisins, each weighing 3C. 2qr. 10lb gross, tare 20lb per cask; and what is the value thereof, at 2l 14s od. per Cwt.

C.	qr.	lb.	qr.	£.	s.	d.
3	2	10	2	2	14	0
		12				4
<hr/>			<hr/>			
43	0	8 gross.	28)	240	8	
2	0	16 tare.		224		
<hr/>				2	0	16
40	3	20 neat.		16		

1	$\frac{1}{2}$	£.	s.	d.
16lb.	$\frac{1}{2}$	1	7	0
4	$\frac{1}{2}$	13	6	
		7	8	$\frac{1}{2}$
		1	11	

Amount £. 110 10 1 $\frac{1}{2}$

2 In 70 bales of silk, each 317lb gross; tare per bale 16lb. how many pounds neat, and what do they amount to at 12s 6d. per pound?

answer neat 21070lb. amount 13168l 15s.

3 What is the neat weight and value of 16 hogsheads of tobacco, weighing 86C. 2qr. 14lb gross, tare 100lb per hogshead; the neat sold at 3l 15s 10d. per Cwt.

answer neat 72C. 1qr. 10lb. value 274l 5s 8d.  $\frac{1}{2}$

4 Sold 4 casks of indigo, weighing gross 18C. 2qr. tare 37lb. per cask; what is the neat weight, and value thereof, at 4s 6d. per lb.? answer neat 17C. 20lb. value 432l 18s.

## CASE. 3.

When the tare is at so much per hundred weight.

## RULE.

Deduct from the gross such aliquot part or parts of it, as the tare is of an Cwt. the remainder will be the neat. Or,

Multiply the pounds gross by the tare per Cwt. and divide the product by 112, the quotient will be the tare; which deduct as before. \*

\* EXAM.

## EXAMPLES.

1 In 12 butts of currants, each 7C. 1qr. 10lb. tare per Cwt. 16lb how much neat; and what does it come to, at 3l 7s 4d. per Cwt.

C. qr. lb.			£. s. d.		
7	1	10	1qr $\frac{1}{4}$	3	7 4 $\times 3$
		12	16lb. $\frac{1}{7}$		8
<hr/>			<hr/>		
16	88	0 8 gross.		26	18 8
	12	2 9 tare.			9
<hr/>			<hr/>		
	75	1 27 neat.		242	8 0
				10	2 0
				16	10
			8 $\frac{1}{2}$	9	7 $\frac{1}{2}$
			2 $\frac{1}{4}$	4	9 $\frac{1}{2}$
			1 $\frac{1}{2}$	1	2 $\frac{1}{2}$
				0	7

£.254 3 0 Amount.

2 What is the neat weight and value of 40 kegs of figs, gross 75C. 3qr. 14lb. tare per hundred weight, 14lb. at 18s 6d. per Cwt.?

answer neat 66C. 1qr. 16lb. value 61l 8s 3d.

3 Sold 9 hogsheads of sugar, each 6C. 2qr. 12lb. gross, tare per hundred weight 17lb what is the neat weight? And what does it amount to, at 2l 12s 6d. per hundred weight?

answer neat 50C. 1qr 22lb. amount 132l 8s 5d.  $\frac{1}{4}$

4 Bought 4 hogsheads of sugar weighing 43C. 3qr. 21lb. gross, tare 12lb. per hundred weight, required the neat weight and its value, at 2l 15s 4d per hundred weight?

answer neat 39C. 25lb. 12oz. value 108l 10s 7d.  $\frac{1}{2}$

## CASE 4.

When trett is allowed with tare;

## RULE.

Deduct the tare as before, the remainder is calleduttle, which divide by 26, the quotient will be the trett; subtract this from theuttle, and the remainder will be the neat.

EXAM.

## E X A M P L E S.

1 In 27 bags of coffee, each 2C. 3qr. 17lb. gross, tare 13lb. per hundred weight, trett, 4lb. per 104lb. what is the weight; and what is the value, at 3l 18s 9d. per Cwt.

lb.	lb.	lb.
8775 gross.	8775	26)7757(298 trett.
1018 tare.	13	52
<hr/>		
7757 suttie.	112)114075(1018 ta.	255
298 trett.	112	234
<hr/>		
Neat 7459=66 2 11	207	217
	112	208
<hr/>		
Value 262l 4s 7d.	955	9
	896	
<hr/>		
	59	

2 In 8C. 3qr. 20lb. gross, tare 38lb. trett 4lb. in every 104lb. how many pounds neat; and what do they come to, at 8d.  $\frac{1}{2}$  per lb. *answer* neat 925lb. value 32l 15s 2d.  $\frac{1}{2}$

3 Bought 120C. 2qr. gross of sugar, tare 176lb. trett 4lb. per 104lb. what is the neat weight, and its value at 2l 3s 8d. per hundred weight?

*answer* neat 114C. 1qr 12lb. value 249l 13s 6d.  $\frac{1}{4}$

4 Sold 177C. 22lb. gross, tare 9lb. per hundred weight, trett 4lb. per 104lb. required the neat weight, and its amount at 3l. 14s. per hundred weight?

*answer* neat 156C. 2qr. 22lb. amount 579l 15s 6d.  $\frac{1}{4}$

## I N T E R E S T.

**I**NTEREST is a consideration allowed for the use of money: relative to which are four particulars, viz.

*First,* The principal or sum at interest.

*Second,* The time the principal is at use.

*Third,* The rate or interest of 100l. for one year.

*Fourth,* The amount, which is the sum of the principal and interest.

Interest is either simple or compound.



## SIMPLE - INTEREST.

Simple Interest is that which arises from the principal only.

## CASE 1.

When the time is any number of years, and the rate per cent. pounds or dollars only;

## RULE.

Multiply the principal by the rate per cent. and divide the product by 100, the quotient will be the interest for one year; which multiply by the years given.

## PROOF.

By the double rule of three: or, it may be proved or calculated practically thus; for the yearly interest at five per cent. take  $\frac{1}{20}$  of the principal, and increase or diminish it by proportional parts thereof for any other rate: As,

	2½ per cent. take	$\frac{1}{4}$			
	3	-	-	$\frac{1}{2} + \frac{1}{10}$	
	3½	-	-	$\frac{1}{2} + \frac{1}{5}$	
	4	Subtract	$\frac{1}{10}$		
For	4½	-	$\frac{1}{10}$		
	5½	Add	$\frac{1}{10}$		
	6	-	$\frac{1}{5}$		
	6½	-	$\frac{1}{2} + \frac{1}{10}$		
	7	-	$\frac{1}{2} + \frac{1}{5}$		

} From said Interest.

} To said interest.

of said interest at 5 per cent.

Then, multiply the yearly interest by the number of years, and take the parts for the odd time.

## EXAMPLES.

1 What is the interest of 500*l.* for one year, at 6 per cent. per annum? Also, at all the other preceding rates?

*l.* 500  
6

— answer 30*l.* at 6 per cent.

*l.* 30|00

## Simple Interest

	$\frac{1}{10}$	500	
			25 at 5 per cent.
Take	$\frac{1}{2}$	12 10 at $2\frac{1}{2}$	
	$\frac{1}{4} + \frac{1}{10}$	15 0 at 3	
	$\frac{1}{2} + \frac{1}{10}$	17 10 at $3\frac{1}{2}$	
Subtract	$\frac{3}{4}$	20 0 at 4	answer.
	$\frac{1}{10}$	22 10 at $4\frac{1}{2}$	
Add	$\frac{1}{10}$	27 10 at $5\frac{1}{2}$	
	$\frac{3}{4}$	30 0 at 6	
	$\frac{1}{2} + \frac{1}{10}$	32 10 at $6\frac{1}{2}$	
	$\frac{1}{2} + \frac{1}{10}$	35 0 at 7	

2 What is the interest of 87*l* 14*s* 5*d*. for one year, at 6 per cent. per annum? *answer* 5*l* 5*s* 3*d*.

3 What is the amount of 173*l* 17*s* 8*d.* $\frac{1}{2}$  for a year, at 7 per cent. per annum? *answer* 186*l* 1*s* 1*d.* $\frac{1}{2}$

4 What will a bond for 176*l* 13*s* 9*d.* amount to in nine years, at 5 per cent. per annum *answer* 256*l* 3*s* 11*d.* $\frac{1}{2}$

When the principal consists of dollars and cents, multiply by the rate per cent. separate the right hand figure, the others will give the answer in mills.

What is the interest of 550*dols.* 75*cts.* at 6 and at 8 per cent. for 4 years?

$$\begin{array}{r}
 D. \quad c. \\
 550, 75 \\
 \underline{\quad 6 \quad} \\
 33045|0 \\
 \underline{\quad 4 \quad} \\
 132180 \text{ mills.}
 \end{array}$$

$$\begin{array}{r}
 D. \quad c. \\
 550, 75 \\
 \underline{\quad 8 \quad} \\
 44060|0 \\
 \underline{\quad 4 \quad} \\
 176140 \text{ mills.}
 \end{array}$$

CASE

## CASE 2.

When the rate per cent. is  $\frac{1}{2}$ ,  $\frac{1}{3}$ , or  $\frac{1}{4}$  more than the pounds or dollars given ;

## RULE.

To the product made by the pounds, or dollars, add  $\frac{1}{2}$ ,  $\frac{1}{3}$ , or  $\frac{1}{4}$  of the principal, and divide by 100 for the interest required.

## EXAMPLES.

1 What is the interest of 246*l* 18*s*. and of 658 dollars 40 cents, for 5 years, at  $4\frac{1}{4}$  per cent. per annum?

$$\begin{array}{r} \text{£. s.} \\ \frac{1}{4} \mid 246 \ 18 \\ \hline 4 \\ \hline 987 \ 12 \\ 61 \ 14 \ 6 \\ \hline \text{£. } 10 \ 49 \ 6 \ 6 \\ 20 \end{array}$$

$$\begin{array}{r} \text{D. c.} \\ \frac{1}{4} \mid 658 \ 40 \\ \hline 4 \\ \hline 263360 \\ 16460 \\ \hline 279820 \\ 5 \end{array}$$

$$\begin{array}{r} \text{s. } 9 \ 86 \\ \mid 12 \\ \hline \end{array}$$

$$\begin{array}{r} \text{d. } 10 \ 38 \\ \mid 4 \\ \hline \end{array}$$

$$\text{gr. } 152$$

$$\begin{array}{r} \text{£. s. d.} \\ 10 \ 9 \ 10\frac{1}{2} \\ \hline 5 \end{array}$$

$$52 \ 9 \ 3\frac{1}{2} \text{ answer.}$$

answer 139,91,0 mills.

2 Calculate the interest of a bond for 427*l* 18*s* 9*d*. for two years, at  $5\frac{1}{2}$  per cent. per annum?

facit 49*l* 4*s* 3*d*.

3 What sum will 1096*l* 15*s* 6*d*. amount to in 4 years, at  $6\frac{1}{2}$  per cent. per annum?

answer 1381*l* 18*s* 8*d*.

## CASE 2.

When the time given is months, weeks or days, less or more than a year.

## RULE.

As the months, weeks, or days in a year,

Are to the interest of the given sum for a year ;

So are the months, weeks, or days in the time given,

To to the interest required.

Or, take aliquot parts of the yearly interest for the given parts of a year.

## EXAMPLES.

1 What will 300*l.* amount to in 5 years and 10 months at 4½ per cent. per annum?

<i>£.</i>	<i>mo.</i>	<i>£.</i>	<i>s.</i>	<i>mo.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
300	As 12	145	70	83	2	6	Interest.
4				300	0	0	Principal.
<hr/>							
1200				383	2	6	answer.
150							
75							

<i>£.</i>	14	25
		20
<hr/>		
<i>s.</i>	5	100

Or, thus,

<i>mo.</i>	<i>£.</i>	<i>s.</i>
6	14	5 Interest for 1 year.
4		5 Years.
<hr/>		
	71	5
	7	2 6
	4	15 0
<hr/>		
	83	2 6 Interest.
	300	0 0 Principal.
<hr/>		
	383	2 6 Amount.

2 What is the interest of 57*l.* 17*s.* 8*d.* for three months, at 6 per cent. per annum? *answer* 17*l.* 4*d.*½

3 How much is the interest of 150*l.* 19*s.* for 3 years and 4 months, at 6 per cent. per annum? *answer* 30*l.* 3*s.* 9*d.*

4 What is the interest of 126*l.* 12*s.* for 16 weeks, at 4½ per cent. per annum? *answer* 1*l.* 15*s.* 0*d.*½

5 How much is the amount of 243*l.* 17*s.* for 146 days, at 5½ per cent? *answer* 249*l.* 9*s.* 2*d.*

6 What is the interest of 71*l.* 3*s.* 11*d.*½ for 1 year, 5 months, at 25 days, at 6 per cent. per annum? *answer* 6*l.* 6*s.* 10½*d.*

7 What is the amount of a bond for 116*l.* 17*s.* 2*d.* for 6 years, 7 months, and 19 days, at 7 per cent. per annum? *answer* 171*l.* 2*s.* 7*d.*

The interest of any sum, for any time, at 6 per cent. per annum, may also be found by this

**RULE.**

## RULE.

Multiply the principal by half the time in months, and divide by 100.

Note 1. If there be days, take for them such part or parts of the principal as half the days are of 30; deducting from the interest so found as many pence as there are threes in the pounds of those parts, excepting the units.

2. If the days exceed 30, bring them into months of 30 days each; deducting as above for the threes in the total.

3. To calculate interest on dollars at 6 per cent. for days, multiply the sum by the number of days, divide by 60; and the quotient will be the answer in cents.

4. For 7 per cent. to the interest at 6, add one sixth.

8 What is the interest of 827/ 18s 10d.  $\frac{1}{2}$  for 1 year, 11 months, and 20 days, at 6 per cent. per annum?

$$\begin{array}{r} M. \quad d. \quad d. \quad L. \quad s. \quad d. \\ 23 \quad 20 \quad 10 = \frac{1}{2} \quad | \quad 827 \quad 8 \quad 10\frac{1}{2} \\ \hline 11\frac{1}{2} \quad 10 \text{ half time.} \quad | \quad \hline \end{array}$$

$$\begin{array}{r} 9107 \quad 7 \quad 7\frac{1}{2} \\ \frac{1}{2} = 413 \quad 19 \quad 5\frac{1}{2} \\ 3) \quad 275 \quad 19 \quad 7\frac{1}{2} \quad = \quad 97/ \quad 19s \quad 5d. \frac{1}{2} \\ \hline \quad \quad \quad 9 \\ 4.97197 \quad 6 \quad 8\frac{1}{2} \quad = \quad 97/ \quad 18s \quad 8\frac{1}{2} \\ \quad \quad \quad 20 \quad \quad \quad \text{answer.} \\ \hline \end{array}$$

$$\begin{array}{r} s. \quad 19/46. \\ \quad 12 \\ \hline \end{array}$$

$$\begin{array}{r} d. \quad 5/60 \\ \quad 4 \\ \hline \end{array}$$

$$\text{gr. } 2/41$$

9 What sum will 674/ 13s 8d.  $\frac{1}{2}$  amount to, in 5 years, 11 months, and 28 days, at 6 per cent. per annum?

answer 917/ 6s 1d.  $\frac{1}{2}$

10 What is the interest of 517 dollars for 30 days, at 6 per cent. per annum

answer 2,58

11 What is the interest of 325 dollars, at 6 per cent. per annum, for 64 days?

answer 3,46

12 At 6 per cent, what will the interest be of 100/ from the

the 6th of the 7th month (July) to the ninth of the 1st month (January?)

13 Tell the interest of 240*l.* for 1 year and 135 days, at 7 per cent. per annum? *answer* 3*l.* 1*s.* 9*d.* $\frac{1}{2}$

14 What is the interest of 371*l.* for 1 year and 213 days, at 6 per cent. per annum? *answer* 23*l.* 0*s.* 3*d.*

15 What is the interest of a bond for 325*l.* 15*s.* 6*d.* for 1 year and 73 days, at 7 per cent. per annum?

*answer* 27*l.* 7*s.* 3*d.* $\frac{1}{2}$

16 Required the interest of a bond for 148*l.* 12*s.* 6*d.* $\frac{1}{2}$  for 11 months, at 6 per cent. per annum? *ans.* 8*l.* 3*s.* 3*d.* $\frac{1}{2}$

17 What sum will a bond of 333*l.* 13*s.* 3*d.* $\frac{1}{2}$  amount to in 17 months, at 6 per cent. per annum? *ans.* 362*l.* 0*s.* 6*d.* $\frac{1}{2}$

18 A father left a legacy to his daughter of 651*l.* 11*s.* to be at interest until she attained the age of eighteen; at his decease she was 15 years and 219 days old; what sum must she call on her executor for, interest computed at 7 per cent. per annum?

*answer* 761*l.* 0*s.* 2*d.* $\frac{1}{2}$

19 What interest is due on a legacy of 517*l.* 12*s.* 8*d.* $\frac{1}{2}$  for 5 years, 11 months, and 25 days, at 6 per cent. per annum?

*answer* 185*l.* 17*s.* 9*d.*

20 What is the interest of one farthing for 5794 years, at 7 per cent. per annum?

*answer* 8*s.* 5*d.* $\frac{1}{2}$

21 A owes B the following sums, with the interest on them, at 6 per cent. per annum, viz. 60*l.* for 7 months; 150*l.* for 15 months; 75*l.* 10*s.* for 9 months; 145*l.* 15*s.* for 27 months, and 397*l.* 12*s.* for 45 $\frac{1}{2}$  months; what is the amount of the principal and interest?

*answer* 955*l.* 14*s.* 6*d.* $\frac{1}{2}$

#### CASE 4.

#### INSURANCE, COMMISSION, and BROKAGE.

Insurance, commission and brokerage, are allowances made to insurers, factors, or brokers, at a stipulated rate per cent.

#### RULE.

For the insurance or commission, work as if to find the interest of the given sum, at the proposed rate for 1 year; and

## Simple Interest.

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and for the brokerage, divide the sum by 100, and take such aliquot parts of the quotient, as the brokerage is of a pound.

### EXAMPLES.

1 A factor has disbursed upon his employer's account the sum of 100*l*. 18*s*. what must be demanded for his commission ; at  $2\frac{1}{2}$  per cent.?

£.	s.	d.	
100 <i>l</i> 18			<i>ans.</i> 22 14 $5\frac{1}{4}$
2			
2019	16	1	
252	9	6	
£. 22	72	5 6	
	20		
£. 14	45		
	12		
d. 5	46		
	4		
gr. 184			

2 What is the insurance of an East India ship and cargo, valued at 740*l* 17*s* 6*d*. at  $15\frac{1}{2}$  cent?

*answer* 116*l* 11*s* 7*d*.  $\frac{1}{2}$

3 Suppose  $1\frac{1}{2}$  per cent. be allowed for commission ; what must be demanded on 704*l* 15*s* 4*d*.?

*answer* 12*l* 6*s* 8*d*.

4 What is the brokerage of 700*l* 14*s* 6*d*. at 4*s*. per cent.

*answer* 1*l* 8*s* 0*d*.  $\frac{1}{2}$

5 What may a broker demand on 52*l* 12*s* 6*d*. at 6*s* 4*d*. per cent.?

*answer* 1*l* 6*s* 7*d*.  $\frac{1}{2}$

6 The value of a ship and cargo is 8560*l*. what is the insurance, at 3*s* per cent.?

*answer* 29960*l*.

### CASE 5.

To find the principal, when the amount, time and rate per cent. are given;

**RULE.**

**Simple Interest.****RULE.**

As the amount of 100*l.* at the rate and time given,  
Is to 100*l.*

So is the amount given

To the principal required.

**EXAMPLES.**

1 What principal at interest for nine years, at 5 per cent. per annum, will amount to 725*l.*?

$$\begin{array}{r} 4. \\ 5 \\ 9 \\ \hline 45 \\ 100 \\ \hline \end{array}$$

As 145*l.* : 100*l.* :: 725*l.* : 500*l.* answer.

2 What sum at interest for 9 years and 6 months, at 4½ per cent. per annum, will amount to 856*l.* 10*s.*? *ans.* 600*l.*

**CASE 6.**

To find the rate per cent. when the amount, time, and principal are given,

**RULE.**

As the principal,

Is to the interest of the whole time;

So is 100*l.*

To its interest for the same time.

Divide the interest last found by the time, and the quotient will be the rate per cent.

**EXAMPLES.**

1 At what rate per cent. per annum, will 500*l.* amount to 725*l.* in 9 years?

$$\begin{array}{r} 4. \\ 725 \\ 500 \\ \hline \end{array}$$

As 500*l.* : 225*l.* :: 100*l.* : 45

answer 5 per cent.



2. At what rate per cent, will 600dols. amount to 856dols. 50 cents, in 9 years and 6 months? *answer*  $4\frac{1}{2}$  per cent.

## CASE 7.

To find the time, when the principal, amount and rate per cent are given ;

## RULE.

Divide the whole interest by that of the principal for one year ; and the quotient will be the time required.

## EXAMPLES.

1. In what time will 500*l.* amount to 725*l.* at 5 per cent. per annum?

$$\begin{array}{r} \text{£.} \\ 500 \\ 5 \end{array}$$

$$\begin{array}{r} \text{£.} \\ 725 \\ 500 \end{array}$$

*£. 25|00*

*25)225 (9 years, answer.*

2. In what time will 600*l.* amount to 856*l.* 10*s.* at  $4\frac{1}{2}$  per cent. per annum? *answer* 9yr. 6mo.

3. A testator left his son, besides providing for his education, &c. 2000 dols. to receive the amount thereof at 5 per cent. when he should arrive at the age of 21 years, which his guardian then found to be 2925 dols. how old was the boy at his father's decease? *answer* 11 years, 9 months

A TABLE

# Simple Interest.

## A TABLE

For finding the Interest of any Sum of Money  
for any number of Months, Weeks, or Days,  
at any rate per cent.

Year.	Calen. Month.	Week.	Day.
£.	£. s. d.	£. s. d.	£. s. d.
1	0 1 8	0 0 4½	0 0 0½
2	0 3 4	0 0 9	0 0 1½
3	0 5 0	0 1 1½	0 0 2½
4	0 6 8	0 1 6½	0 0 2½
5	0 8 4	0 1 11	0 0 3½
6	0 10 0	0 2 3½	0 0 4½
7	0 11 8	0 2 8½	0 0 4½
8	0 13 4	0 3 0½	0 0 5½
9	0 15 0	0 3 5½	0 0 6½
10	0 16 8	0 3 10½	0 0 6½
20	1 13 4	0 7 8½	0 1 1½
30	2 10 0	0 11 6½	0 1 7½
40	3 6 8	0 15 4½	0 2 2½
50	4 3 4	0 19 2½	0 2 8½
60	5 0 0	1 3 1	0 3 3½
70	5 16 8	1 6 11	0 3 10
80	6 13 4	1 10 9½	0 4 4½
90	7 10 0	1 14 7½	0 4 11½
100	8 6 8	1 18 5½	0 5 5½
200	16 13 4	3 16 11	0 10 11½
300	25 0 0	5 15 4½	0 16 5½
400	33 6 8	7 13 10	1 1 11
500	41 13 4	9 12 3½	1 7 4½
600	50 0 0	11 10 9	1 12 10½
700	58 6 8	13 9 2½	1 18 4½
800	66 13 4	15 7 8½	2 3 10
900	75 0 0	17 6 1½	2 9 3½
1000	83 6 8	19 4 7½	2 14 9½
2000	166 13 4	38 9 2½	5 9 7
3000	250 0 0	57 13 10	8 4 4½
4000	333 6 8	76 18 5½	10 19 2½
5000	416 13 4	96 3 0½	13 13 11½
6000	500 0 0	115 7 8½	16 8 9½
7000	583 6 8	134 12 3½	19 3 6½
8000	666 13 4	153 16 11	21 18 4½
9000	750 0 0	173 1 6½	24 13 1½
20000	1666 13 4	384 12 3½	54 15 10½
30000	2500 0 0	576 18 5½	82 3 10
40000	3333 6 8	769 4 7½	109 11 0½
50000	4166 13 4	962 10 9	136 19 8½

To calculate interest by the preceding table.

### RULE.

Multiply the sum by the rate per cent. and that product by the months, weeks or days given; then cut off the two last figures to the right hand, and enter the table with what remains to the left; against which numbers, collected, is the interest for the given sum.

Note. For every 10 cut off in months, add 2d. for every 20 in weeks, add 1d. and for every 40 in days, add 1qr.

1 What is the interest of 2466l 16s 6d. for 10 months, at 4 per cent. per annum?

$$\begin{array}{r} \text{£. s. d.} \\ 2466 \quad 16 \quad 6 \\ \quad \quad \quad 4 \\ \hline 9867 \quad 6 \quad 0 \\ \quad \quad \quad 10 \\ \hline \end{array}$$

Add

$$\begin{array}{r} \text{£. s. d.} \\ 900 = 75 \quad 0 \quad 0 \\ 80 = 6 \quad 13 \quad 4 \\ 6 = 10 \quad 0 \\ \hline 1 \quad 2 \frac{1}{2} \end{array}$$

Ans. 82 4 6½ answer.

$$9867 \quad 3 \quad 0 \quad 0$$

2 What is the interest of 2467l 10s. for 12 weeks, at 5 per cent. per annum?

$$\text{£. s.} \\ 2467 \quad 10 \times 5 \times 12 = 1480 \quad 50$$

$$\begin{array}{r} \text{L. s. d.} \\ 1000 = 19 \quad 4 \quad 7 \frac{1}{2} \\ 400 = 7 \quad 13 \quad 10 \\ 80 = 1 \quad 10 \quad 9 \frac{1}{2} \\ \hline \text{Add} \quad 2 \frac{1}{2} \end{array}$$

answer. 28l 9s 5d ½

3 What is the interest of 2467l 10s. for 50 days, at 6 per cent. per annum?

$$\text{L. s.} \\ 2467 \quad 10 \times 6 \times 50 = 7402 \quad 50$$

$$\begin{array}{r} \text{L. s. d.} \\ 7000 = 19 \quad 3 \quad 6 \frac{1}{2} \\ 400 = 1 \quad 1 \quad 11 \\ 2 = 1 \quad 1 \frac{1}{2} \\ \hline \text{Add} \quad 2 \frac{1}{2} \end{array}$$

Ans. 20l 5s 7d ¾

To find what any estate from 1l. to 50000l. per annum will be for a month, or a day.

RULE.

## RULE.

Collect the sums from the table opposite the given numbers for the answer.

## EXAMPLES.

At 365 $\frac{1}{2}$  per annum, what is that per day; also per month?

	s.	d.	L.	s.	d.
300=	16	5 $\frac{1}{2}$	25	0	0
60=	3	3 $\frac{1}{2}$	5	0	0
5=		3 $\frac{1}{2}$	8	4	

£. 1 0 0 per day.    £. 30 8 4 per month.

To find the amount of any income, salary or servant's wages, for any number of months, weeks or days;

## RULE.

Multiply the yearly income, or salary, by the number of months, weeks or days, and collect as before from the table.

## EXAMPLE.

What will 270 $\frac{1}{2}$  per annum come to for 11 months, for 3 weeks, and for 6 days, separately and collectively?

	£.	s.	d.
270 $\times$ 11=2970	166	14	4
	75	0	0
	5	16	8

For 11 months 247 $\frac{1}{2}$  10s 0d.

270 $\times$ 3=810	15	7	8 $\frac{1}{2}$
	3	10	

For 3 weeks 15 11 6 $\frac{1}{2}$

270 $\times$ 6=1620	2	14	9 $\frac{1}{2}$
	4	12	10 $\frac{1}{2}$
	1	1	

For 6 days 4 8 9

Collectively.

L.	s.	d.
247	10	0
15	11	6 $\frac{1}{2}$
4	8	9

267 10 3 $\frac{1}{2}$

# Simple Interest.

**A TABLE**  
*Of Days for any given time less than a Year.*

Days.	1st. Mon.	2d. Mon.	3d. Mon.	4th. Mon.	5th. Mon.	6th. Mon.	7th. Mon.	8th. Mon.	9th. Mon.	10th. Mon.	11th. Mon.	12th. Mon.
1	1	32	60	91	121	152	182	213	244	274	305	335
2	2	33	61	92	122	153	183	214	245	275	306	336
3	3	34	62	93	123	154	184	215	246	276	307	337
4	4	35	63	94	124	155	185	216	247	277	308	338
5	5	36	64	95	125	156	186	217	248	278	309	339
6	6	37	65	96	126	157	187	218	249	279	310	340
7	7	38	66	97	127	158	188	219	250	280	311	341
8	8	39	67	98	128	159	189	220	251	281	312	342
9	9	40	68	99	129	160	190	221	252	282	313	343
10	10	41	69	100	130	161	191	222	253	283	314	344
11	11	42	70	101	131	162	192	223	254	284	315	345
12	12	43	71	102	132	163	193	224	255	285	316	346
13	13	44	72	103	133	164	194	225	256	286	317	347
14	14	45	73	104	134	165	195	226	257	287	318	348
15	15	46	74	105	135	166	196	227	258	288	319	349
16	16	47	75	106	136	167	197	228	259	289	320	350
17	17	48	76	107	137	168	198	229	260	290	321	351
18	18	49	77	108	138	169	199	230	261	291	322	352
19	19	50	78	109	139	170	200	231	262	292	323	353
20	20	51	79	110	140	171	201	232	263	293	324	354
21	21	52	80	111	141	172	202	233	264	294	325	355
22	22	53	81	112	142	173	203	234	265	295	326	356
23	23	54	82	113	143	174	204	235	266	296	327	357
24	24	55	83	114	144	175	205	236	267	297	328	358
25	25	56	84	115	145	176	206	237	268	298	329	359
26	26	57	85	116	146	177	207	238	269	299	330	360
27	27	58	86	117	147	178	208	239	270	300	331	361
28	28	59	87	118	148	179	209	240	271	301	332	362
29	29	60	88	119	149	180	210	241	272	302	333	363
30	30		89	120	150	181	211	242	273	303	334	364
31	31		90		151		212	243		304		365

## THE USE OF THE TABLE.

*First*, To know the number of days, from the beginning of the year, to any given day of any month :

This is obtained by inspection only.

*Secondly*, To find the number of days from any day in any month to the end of the year.

Suppose from 10th 9mo.

From	-	-	-	365
Take the days answering to 10th 9mo.				253
Remains	-	-	-	Days 112

*Thirdly*, To find the number of days between different dates.

Suppose the 9th of the 5th month, and the 5th of the 11th month.

From the number answering to 5th 11mo.	309
Take that of the 9th 5mo.	129
Remains	Days 180

*Fourthly*, To find the number of days from a given date, to some other in the year following :

Suppose from 12th 10mo. to 10th 6mo. ensuing.

From	-	-	-	365
Take the number answering to 12th 10mo.				285
				80
To which add the 10th 6mo.				161
Days required	-	-	-	241

Note. If the intercalary day of a leap year intervene, one day must be added to those found as before.

## COMPOUND INTEREST.

Compound interest is that which arises from a principal increased by its interest as the interest becomes due.

## RULE.

Find the first year's amount by simple interest, which will be the principal for the second year; and the amount of this will be the principal for the third year, &c.

From the last amount, take the given principal, and the remainder will be the compound interest.

## EXAMPLES.

1 What is the compound interest of 450*l.* for three years, at 5 per cent. per annum?

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Principal	450	0	0
Interest = $\frac{1}{20}$ =	22	10	0
Amount 1st year	472	10	0
Interest = $\frac{1}{20}$ =	23	12	6
Amount 2d year	496	2	6
Interest = $\frac{1}{20}$ =	24	16	$1\frac{1}{2}$
Amount 3d year	520	18	$7\frac{1}{2}$
Principal	450		

answer *l.* 70 18  $7\frac{1}{2}$

2 What will 400*l.* amount to in 4 years, at 6 per cent. per annum?

answer 504*l.* 19*s.* 9*d.*  $\frac{1}{4}$

3 How much is the compound interest of 1280 *dols.* for six years, at 5 per cent. per annum?

answer 435,32,2 mills.

4 What will 500*l.* amount to in 4 years, at  $4\frac{1}{2}$  per cent. per annum?

answer 500*l.* 11*s.* 5*d.*  $\frac{1}{2}$

5 What is the compound interest of 400*l.* 10*s.* at  $3\frac{1}{2}$  per cent. per annum, for three years?

answer 43*l.* 10*s.* 9*d.*  $\frac{1}{2}$

## REBATE, OR DISCOUNT.

**R**EBATE, or Discount, is an abatement for the payment of money before due, by accepting so much, as would amount to the whole debt at the time payable, at a given rate.

Rus

**RULE.**

As the amount of 100*l.* or dols. at the rate and time given,  
 Is to 100*l.* or dollars;  
 So is the whole debt,  
 To the present worth: (*See case 5th Simple Interest.*)  
 Subtract the present worth from the whole debt, and the  
 remainder will be the rebate.

**PROOF.**

Find the amount of the present worth for the time and  
 rate proposed, which must equal the given sum.

Note. Rebate, or Discount, is not the interest of the sum  
 due (as some mistake it,) but of the present worth. See  
 example 7.

**EXAMPLES.**

1 What is the rebate of 795*l.* 11*s.* 2*d.* for 11 months, at  
 6 per cent. per annum?

$$\begin{array}{rcl} m. & \text{£.} & m. & \text{£.} & s. \\ \text{As } 12 & : 6 & :: 11 & : 5 & 10 \\ & & & & 100 & 0 \end{array}$$

Amount 105 10

$$\begin{array}{rcl} \text{£.} & s. & \text{£.} & s. & d. & \text{£.} & s. & d. \\ \text{As } 105 & 10 & : 100 & :: 795 & 11 & 2 & : 754 & 1 & 8 \\ & \text{£.} & s. & d. & & & & & \\ & 795 & 11 & 2 & & & & & \\ & 754 & 1 & 8 & & & & & \end{array}$$

present worth.

41 9 6 Rebate, answer.

2 What is the present worth of 430 dols. 67 cts. for 19  
 months discount at 5 per cent. ? *answer 399,07 cts.*

3 Sold goods for 795*l.* 11*s.* 2*d.* to be paid 4 months  
 hence; what is the present worth, at 3½ per cent ?

*answer 786*l.* 7*s.* 8*d.**

4 What is the rebate of 112*l.* 12*s.* for 20 months, at 7  
 per cent ? *answer 11*l.* 15*s.* 3*d.*½*

5 Sold goods for 832 dols. one half to be paid at 3 months,  
 and the other half at 8 months; what must be discounted  
 for present payment, at 5 per cent. ? *ans. 15,28,5 mills.*

6 What



6 What is the present worth of 100*l.* one half payable at 4 months, and the other at 8 months; discount at 5 per cent?  
*answer* 97*l.* 11*s.* 4*d.*

7 What difference is there between the interest of 500*dol.* at 5 per cent. per annum, for 12 years, and the discount of the same sum, at the same rate, and for the same time?  
*answer* 112.50.

## EQUATION.

**E**QUATION is the method of reducing several stated times, at which money is payable, to one mean, or equated time.

## RULE.

Multiply each payment by its time, and divide the total of the products by the sum payable at the time required; the quotient will be the equated time.

## PROOF.

The interest of the sum payable at the equated time, at any given rate, will equal the interest of the several payments for their respective times.

## EXAMPLES.

1 A owes B 100*l.* of which 50*l.* are to be paid at 2 months, and 50*l.* at 4 months, but they agree to reduce them to one payment; when must the whole be paid?

$$50 \times 2 = 100$$

$$50 \times 4 = 200$$

$$\begin{array}{r} 100 \\ \hline 100 \end{array} \quad \begin{array}{r} 200 \\ \hline 300 \end{array}$$

*answer* 3 *M.*

2 A merchant has owing to him 300*l.* to be paid as follows, viz. 50*l.* at 2 months, 100*l.* at 5 months, and the rest at 8 months, but it is agreed to make one payment of the whole; when will that time be?  
*answer* at 6 months.

3 F owes H 1000 *dols.* of which 200 *dols.* are to be paid present, 400 *dols.* 4 months, and the rest at 10 months, but they agree to make one payment of the whole, and wish to know the time?  
*answer* 6 months.

4 C owes D a sum of money, which is to be discharged, viz.  $\frac{1}{4}$  at 2 months,  $\frac{1}{4}$  at 4 months,  $\frac{1}{4}$  at 6 months, and  $\frac{1}{4}$  at 8 months; but they agreeing to make one payment of the whole, the equated time is required? *answer 5 months.*

5 E is indebted to F 240 dols. which by agreement is to be paid 5 months hence, but E is willing to pay him 40 dols. present, provided he will give him longer time to pay the remainder, which is agreed on; the time of payment is therefore required? *answer 6 months.*

6 P owes Q 420*l.* which will be due 6 months hence, but P is willing to pay him 60*l.* present, provided he can have the remainder foreborne a longer time, to which Q agrees; the time of payment is required? *answer 7 months.*

## BARTER.

**B**ARTER is the exchanging of one commodity for another, by duly proportioning their quantities and values.

### RULE.

Work by the Rule of Three direct, or inverse, or by Practice, as the tenor of the question may require.

### EXAMPLES.

1 How much sugar at 9*d.* per *lb.* should be bartered for  $5\frac{1}{2}$  *Cwt.* of tobacco, at 14*d.* per *lb.*?

*lb. d. C. gr. d.*  
As 1 : 14 :: 6 2 : 10192  
*d. lb. d. C. gr. lb.*

Then, As 9 : 1 :: 10192 : 10 0 12 $\frac{1}{2}$  *answer.*

Or, thus;

*d. per. lb. C. gr. d. per. lb. C. gr. lb.*

Inverse, If 14 : 6 2 :: 9 : 10 0 12 $\frac{1}{2}$

2 What quantity of tea, at 10*s.* per *lb.* must be given for 1 *Cwt.* of chocolate, at 4*s.* per *lb.*? *answer 44lb. 12oz. +*

3 How much rice, at 28*s.* per *Cwt.* must be bartered for  $3\frac{1}{2}$  *C.* of raisins, at 5*d.* per *lb.*? *answer 50. 3qr. 9lb. +*

4 A has linen cloth worth 20cts. an ell, ready money, but in barter he will have 25cts. B has broad cloth worth 2 dols. per yard, ready money; at what price ought the broad cloth to be rated in barter? *answer 2,50cts.*

5 Suppose C has tea at 8s. 6d. per lb. ready money, but in barter he will have 10s. per lb. D has tobacco worth 18d. per lb. ready money; how must he rate his tobacco per lb. to equal the tea in value? *answer 1s. 9d. +*

6 A has nutmegs worth 1 dol. per pound, ready money, but in barter will have 106 cts. per pound, D has tobacco worth 10 cts. per lb. ready money; how must D rate his tobacco, that his profits may be equivalent with A's? *answer 106 mills.*

7 A had 41 Cwt. of iron, at 30s. per Cwt. for which B gave him 20l. in money, and the rest in pork, at 5d. per lb. how much pork must be given besides the 20l.? *ans. 1992lb.*

8 A has 320 dozen of candles, at 1,20cts. per dozen, for which B agrees to pay him 160 dols. in cash, and the rest in cotton at 20cts. per pound, how much cotton must B give A? *answer 1120lb.*

9 K has 75 sheep at 14s. 6d. each, for which L is to give him 17l. 12s. and the rest in Indian corn, at 3s. 6d. per bushel; how much corn must L give K? *ans. 210bu. 4qt.*

10 A and B bartered; A had 5C. of sugar, at 6d. per pound, which he gave to B for a quantity of cinnamon, at 10s. 8d. per pound, how much cinnamon did B give A? *answer 26lb. 4ozs*

11 B delivered 3 hogsheads of brandy at 6s. 8d. per gallon, to C, for 126 yards of cloth; what was the cloth per yard? *answer 10s.*

12 C has candles at 12s. per dozen, ready money, but in barter he will have 18s. per dozen, D has cotton at 18d. per pound, ready money; what price must the cotton be at in barter, and how much must be bartered for 100 dozen of candles? *answer the cotton at 19d.  $\frac{1}{2}$  per pound, and 800lb. must*

*be given for 100 dozen candles.*

13 A has linen at 10d. per ell, ready money, but in barter 1s. B has 3610lb. of sugar at 7d.  $\frac{1}{4}$  per lb. ready money, and will have of A 35l. in cash, and the rest in linen; at what rate is the sugar in barter, and how much linen must A give B? *answer the sugar 9d. and 1867  $\frac{1}{2}$  ells.*

14 Two

14 Two merchants barter; A receives 20 *Cwt.* of cheese, at 21s. 6d. per *Cwt.* B eight pieces of linen, at 3*l.* 14s. per piece; which of them must receive money, and how much?

answer A 8*l.* 2s.

15 If 24 yards of cloth be given for 5 *C.* 1*qr.* of tobacco, at 1*l.* 18s. per *Cwt.* what is the cloth rated at per yard?

answer 8s. 3d.  $\frac{3}{4}$ .

16 A barter 40 yards of cloth at 7s. 4d. per yard, with B for 28  $\frac{1}{2}$  *lb.* of tea, at 11s. 6d. per pound; which must pay balance, and how much?

answer A 1*l.* 14s. 5d.

17 A has 7  $\frac{1}{2}$  *Cwt.* of sugar, at 8d. per pound, for which B gave him 12  $\frac{1}{2}$  *Cwt.* of cheese; what was the cheese rated at per pound?

answer 4d.  $\frac{3}{4}$ .

18 What quantity of sugar at 8d. per *lb.* must be given in barter for 20 *Cwt.* of tobacco, at 5*l.* per hundred weight?

answer 16 *Cwt.* 8*lb.*

19 P has coffee which he barter with B at 10d. per *lb.* more than it cost him, against tea, which stands Q in 10s. the *lb.* but puts it at 12s. 6d. query the prime cost of the coffee?

answer 3s. 4d.

20 A and B barter; A has 12  $\frac{1}{2}$  *Cwt.* of hops, at 2*l.* 16s. per *Cwt.* but in barter insists on 3*l.* B has wine worth 5s. a gallon, which he raises in proportion to A's demand: on the balance, A received but a *hhd.* of wine; what had he in ready money?

answer 2*l.* 12s. 6d.

## LOSS AND GAIN.

**L**OSS and Gain is a method of computing the profit or loss on the purchase or sale of goods, &c.

### RULE.

Work by the Rule of Three, or by Practice, as the nature of the question may require.

### EXAMPLES.

1 Bought 18 *C.* of iron, at 28s. per hundred, and retailed it at 3d.  $\frac{1}{2}$  per pound; what is gained by the whole?

C. s. C.  $\frac{1}{2}$  s.

If 1 : 28 :: 18 : 25 4 Prime cost.

18 *C.* = 2016 *lb.* at 3d.  $\frac{1}{2}$  = 29*l.* 8s. sold for

29*l.* 8s. — 25*l.* 4s. = 4*l.* 4s. answer.

2 Bought knives for 20 cents each, and sold them at 17cts. each; how much is lost by the sale of 120 dozen?

answer 43,20cts.

3 Hats bought at 4s. a piece, and sold at 4s. 9d. what is the gain per cent?

answer 18l. 15s.

4 Bought 7 tuns of wine, at 17l. per hhd. and sold it at 1s. per pint, what is the whole gain, and the gain per cent?

answer whole gain 229l. 12s. per cent. 48l. 4s. 8d.  $\frac{1}{2}$

5 A draper bought 100 yards of cloth for 149 dols. how must he sell it per yard, to gain 51 dols. in the whole?

answer 2 dols. per yard.

6 Bought 60 reams of paper, at 2 dols. per ream; what is lost in the whole quantity, at 4 per cent?

answer 4,80cts.

7 Sold 500 penknives, at 15d. a piece, and 9 per cent. loss; what is lost in the whole number?

answer 3l. 1s. 9d.  $\frac{1}{2}$

8 Paid 69l. for 1 ton of steel; what is the profit or loss on the sale of 14 tons retailed at 6d. per pound?

answer 182l. loss.

9 If a yard of cloth be bought for 13s. 4d. and sold for 16s. what is the gain per cent?

answer 20l.

10 If 1C. of tobacco be bought for 4l. 13s. 4d. and sold at 11d. per pound, what is the gain or loss per cent?

answer 10l. gain.

11 A draper bought 100 yards of cloth for 56l. how must he sell it per yard, to gain 15l. per cent?

answer 12s. 10d.  $\frac{1}{2}$

12 Sold 12 yards of cloth for 5l. 14s. by which was gained 8l. per cent. what was the prime cost of a yard?

answer 8s. 9d.  $\frac{1}{2}$

13 Having bought a parcel of goods for 18l. and sold the same immediately for 25l. with 4 months credit; what is gained per cent. per annum?

answer 116l. 18. 4d.

14 Bought 300lb. of coffee at 4s. 2d. per lb. ready money, and sold it at 5s. per pound, payable in 8 months; how much was gained on the whole, allowing discount at 6 per cent. and how much per cent. per annum?

answer  $\left\{ \begin{array}{l} 9l. 12s. 3d. \frac{1}{2} \text{ whole gain} \\ 30 \text{ per cent.} \end{array} \right.$

15 If, when cloth is sold at 7s. per yard, there is gained 10 per cent. what will be the gain per cent. when it is sold for 8s. 6d. per yard?

answer 33l. 11s. 5d.  $\frac{1}{2}$

16 Bought a chest of tea, weighing 490lb. for 326 dols. and sold it for 370, 10cts. what was the profit on each lb.

*answer 9 cts.*

17 Bought 12 pieces of white cloth, for 6l. 10s. per piece. paid 20s. 10d. a piece for dying; for how much must I sell them each to gain 20 per cent?

*answer 9l. 1s.*

18 If 28 pieces of stuff be purchased at 4l. per piece, and 10 of them sold at 6l. and 8 at 5l. per piece; at what rate must the rest be disposed of, to gain 10 per cent. by the whole?

*answer 2l. 6s. 4d.  $\frac{1}{2}$*

19 Sold a yard of cloth for 11s. 6d. by which was gained at the rate of 15 per cent. but, if it had been sold for 12s. what would have been the gain per cent?

*answer 20l.*

20 If, when cloth is sold at 7s. a yard, the gain is 10l. per cent. what is the gain or loss per cent. when it is sold at 6s. a yard?

*answer 5l. 14s. 3d.  $\frac{2}{3}$  loss.*

21 At 1d.  $\frac{1}{2}$  per shilling profit, how much per cent?

*answer 12l. 10s.*

22 At 3s. 6d. in the pound profit, how much per cent?

*answer 17l. 10s.*

23 If by selling 1lb. of pepper for 10d.  $\frac{1}{2}$  there is 2d. lost, how much is the loss per cent?

*answer 16l.*

24 A merchant received from Lisbon 180 casks of raisins, which stand him here in 16s. each; and by selling them at 28s. per Cwt. he gains 25 per cent. required the weight of each cask one with another?

*answer 80lb.*

## FELLOWSHIP.

**F**ELLOWSHIP is the rule for adjusting the several quotas of the loss or gain on any joint adventure, or of a bankrupt's effects, &c.

### CASE 1.

When the several stocks in company are considered without regard to time;

### RULE.

As the whole sum, or stock,  
Is to the whole gain, or loss;  
So is each partner's share in stock, &c.  
To his quota of the gain, or loss.

**PROOF.**

PROOF.

The sum of the several shares must equal the whole gain, or loss.

EXAMPLES.

1 Three merchants traded. A put in 140 dols. B 300 dols. and C 160 dols. their gain was 120 dols. what is each man's share thereof?

$$\begin{array}{l} \text{A } 140 \\ \text{B } 300 \\ \text{C } 160 \end{array} \quad \text{As } 600 : 120 :: \left\{ \begin{array}{l} 140 : 28 \text{ A's share.} \\ 300 : 60 \text{ B's share.} \\ 160 : 32 \text{ C's share.} \end{array} \right. \quad \text{answer.}$$

Dols. 600

Dols. 120 Proof.

2 Three merchants, trading to Virginia, lost goods to the value of 800*l*. now suppose A's stock was 1200*l*. B's 4800*l*. and C's 2000*l*. what sum must each man sustain of the loss?

answer A 120*l*. B 480*l*. C 200*l*.

3 A, B and C, freighted a ship with 108 tuns of wine, of which A had 48 tuns, B 36, and C 24, but by reason of stormy weather were obliged to cast 45 tuns overboard; how much must each man sustain of the loss?

answer A 2*l* 6*s*, B 15*s*, and C 10*s* tuns.

4 Suppose a merchant is indebted to S 70*l*. T 400*l*. V 140*l*. 12*s*. 6*d*. but upon his death his estate is found to be worth only 409*l*. 14*s*. how must it be divided among his creditors?

answer S must have 46*l*. 19*s*. 3*d*.  $\frac{1}{2}$ , T 268*l*. 7*s*. 7*d*.  $\frac{1}{2}$ , V 94*l*. 7*s*. 0*d*.  $\frac{1}{2}$

5 If the money and effects of a bankrupt amount to 1409*l*. 14*s*. 6*d*. and he is indebted to A 742*l*. 12*s*. to B 641*l*. 19*s*. 8*d*. and to C 987*l*. 19*s*. 9*d*. how must it be divided among them? ans. A must have 438*l*. 8*s*. 4*d*.  $\frac{1}{2}$ , B 379*l*. 3*d*.  $\frac{1}{2}$

C 583*l*. 5*s*. 9*d*.  $\frac{1}{2}$

6 Three graziers, A, B and C, rent an estate containing 292 acres, 3 roods, 17 perches, at 200*l*. per annum; of which A pays 60*l*. B 65*l*. and C 75*l*. they have agreed that the estate shall be divided in proportion to the rents; what is each man's dividend?

A. R. P.

$$\text{answer } \left\{ \begin{array}{ll} \text{A's share} & 87 \quad 3 \quad 17 \\ \text{B's} & 95 \quad 0 \quad 28 \\ \text{C's} & 109 \quad 3 \quad 11 \end{array} \right.$$

7 P, Q and R, rent an estate, containing 360 acres, at 240*l.* per annum: of which P holds 90, Q 120, and R 150 acres; what must each man pay, in proportion to the land he holds?

$$\text{answer } \begin{cases} P & 60\text{i.} \\ Q & 80\text{i.} \\ R & 100\text{i.} \end{cases}$$

## CASE 2.

When the respective stocks in company are considered with time;

## RULE.

Multiply each man's stock by its time; then,

As the sum of the products,

Is to the whole gain, or loss;

So is each particular product,

To its share of the gain, or loss.

## EXAMPLES.

1 Three merchants traded together; A put in 120*l.* for 9 months, B 100*l.* for 16 months, and C 100*l.* for 14 months, and they gained 100*l.* what is each man's quota?

$$\begin{array}{l} \text{£.} \quad \text{m.} \\ \text{A} \quad 120 \times 9 = 1080 \\ \text{B} \quad 100 \times 16 = 1600 \\ \text{C} \quad 100 \times 14 = 1400 \end{array}$$

Sum 4080

Sum.	£.	s.	d.	q.	
1080	: 26	9	4	$\frac{33120}{4080}$	A's
1600	: 39	4	3	$\frac{32000}{4080}$	B's
1400	: 34	6	3	$\frac{17200}{4080}$	C's

answer

100 0 0 0 Proof.

2 Three merchants in a joint adventure put in as follow: A 400*l.* for 9 months, B 680*l.* for 5 months, and C 120*l.* for 12 months; but by misfortune lost goods to the value of 500*l.* what must each sustain of the loss? *ans.* A must lose 213*l.* 5*s.* 4*d.*  $\frac{1}{4}$ , B 201*l.* 8*s.* 5*d.* and C 85*l.* 6*s.* 13*d.*

3 A, B, and C, hold a pasture in common, for which they pay 20*l.* per annum; in this pasture A had 40 oxen for 76 days, B 36 for 50 days, and C 50 for 90 days; what part of the 20*l.* must each of them pay? *answer* A must pay 6*l.* 10*s.* 2*d.*  $\frac{3}{4}$ , B 3*l.* 17*s.* 1*d.* C 9*l.* 12*s.* 8*d.*



4 A put in stock 1800 dols. B advanced 4 months after; required the sum he put in, so as at the year's end to claim equal profits with A? *answer* 2700 dols.

5 A, B, and C join stocks for 12 months; A puts in 100*l*. and the first of the fifth month 150*l*. more; and on the first of the ninth month takes out 30*l*. B puts in 250*l*. on the first of the sixth month 60*l*. more; and on the first of the eleventh month 100*l*. more; C puts in 300*l*.; on the first of the fourth month takes out 200*l*. and on the first of the eighth month takes out 50*l*. more; the whole gain is 133*l*. what is each partner's proper share of it?

*answer* A must have 40*l* 14*s* 0*d*.  $\frac{1}{2}$  B 64*l* 12*s* 6*d*. C 27*l* 13*s* 5*d*.

6 A, B, and C made a stock for 12 months; A put in at first 364*l*. and four months after he put in 40*l*. more; B put in at first 408*l*. and at the end of 7 months he took out 86*l*. C put in at first 148*l*. and three months after he put in 86*l*. and 5 months after that he put in 100*l*. more; and at the end of 12 months, their gain is found to be 1436*l*. what is each man's share thereof? *answer* A 556*l* 3*s* 6*d*.  $\frac{1}{2}$ , B 529*l* 16*s* 9*d*.  $\frac{1}{2}$ , C 349*l* 19*s* 8*d*.

7 A, B, and C join in company: A's stock is 50*l*. for 12 months, B's 160 yards of cloth 8 months, and C's 240 bushels of wheat 7 months; their gain is such, that A and B's share is 456*l*. B and C's 431*l*. C and A's 375*l*.—Required the whole gain; each one's respectively; the price of B's cloth per yard, and what C's wheat was per bushel?

*answer* whole gain 631*l*. A's share 200*l*. B's 256*l*. and C's 175*l*. B's cloth 12*s*. per yard, and C's wheat 6*s* 3*d*. per bushel.

## EXCHANGE.

**E**XCHANGE is the rule, by which the money, &c. of one state or country, is reduced to that of another.

Par is equality in value, but the course of exchange is frequently above, or below par.

Agio is a term used to signify the difference, in some countries, between bank and current money.

### CASE 1.

Exchange between the United States.

K

RULE

*Exchange.***RULE.**

As dollars rate from state to state,

Make other coins proportionate.

Or,—Work by the theorem in the following table, opposite to the State of which the given sum is, and under that to which it is to be reduced.

**PROOF.**

Vary the operation, or prove one of these methods by the other.

**A TABLE.**

*Exhibiting the value of a Dollar in each of the United States; and practical Theorem, for exchanging the currency of either into that of any other.*

To exchange from	to	N. Engl. States & Virginia,	Pennsylvania, Jer. Dela. & Maryland.	New York and Carolina.	S. Carolina and Georgia.
* New England States and Virginia,	Dollar	6/0	Add one 4th.	Add one 3d.	Subtract $\frac{1}{2}$ twice.
Pennsylvania, N. Jersey, Delaware and Maryland	Subtract one 5th.	Dollar 7/8	Add one 15th.		$\times \frac{3}{4}$ & $\div 5$
New York and North Carolina,	Subtract one 4th.	Subtract one 16th.	Dollar 8/0		To $\frac{1}{4}$ add $\frac{1}{2}$ of the $\frac{1}{4}$
South Carolina and Georgia,	Add two 7ths.	Add $\frac{1}{2}$ that $\frac{1}{2}$ & $\frac{1}{4}$ that $\frac{1}{4}$	$\times \frac{2}{3}$ & Sub. Product.		Dollar $\frac{4}{8}$

\* The New England States are, New Hampshire, Massachusetts, Rhode Island, and Connecticut.

Note. The value of a dollar in any state is found, either opposite to that state, or under it in the table.

## EXAMPLES.

1. What is the value of 420*l.* South Carolina currency, in New York?

$$\begin{array}{r} s. \quad d. \quad s. \quad \text{£} \quad \text{£} \\ \text{As } 4. \quad 8. : 8 :: 420 : 720 \text{ answer} \end{array}$$

£  
Or, 420  
2

—  
7)840  
120  
—

£. 720 Proof.

2. What is the value of a bill of 750*l.* Pennsylvania, or other like currency, in New York, or North Carolina currency? *answer 800*l.**

3. What sum of New York currency is equal to 173*l.* 16*s.* in New Jersey? *answer 185*l.* 7*s.* 8*d.* 4*

4 Philadelphia, 28th 12mo. 1820.

Exchange for 375*l.* Pennsylvania currency.

Thirty days after sight, pay to Charles Jackson, or order, three hundred seventy-five pounds Pennsylvania currency, as per advice from thy friend,

Peter Simpson.

To Benjamin Brown,  
Merchant; Virginia.

How much Virginia currency will discharge the above bill? *answer 300*l.**

5 B, of Massachusetts, received, in Pennsylvania currency, the following sums, viz. 76*l.* 17*s.* 8*d.*—200*l.*—and 170*l.* 10*s.* 11*d.* What sum is equal thereto in the state he resides? *answer 357*l.* 18*s.* 10*d.* 4*

6 How much South Carolina currency is equal to 1500*l.* of New Jersey? *answer 933*l.* 6*s.* 8*d.**

7 A merchant in New York owes 240*l.* to a planter in Virginia; how much ought he to be charged with in the planter's books? *answer 180*l.**

8 New

8

New York, 4th mo. 1820.

Exchange for 562l 13s 8d.

Twelve days after sight please to pay to David Davis, or order, five hundred and sixty-two pounds, thirteen shillings, and eight pence, value received; and place the same to account, as per advice from thy friend,

Isaac Jones.

To Bradshaw Waters.

What sum, Georgia currency, will discharge this bill?

*answer* 328l 4s 7d. $\frac{1}{2}$ 

9 C, of Connecticut, draws on D, of Delaware, for 104l. 16s 9d. what sum in the latter currency will pay this draught?

*answer* 131l or 11d. $\frac{1}{2}$ 

10 What sum, New York currency, is equal to 180l. in Massachusetts money?

*answer* 240l.

11 How much South Carolina currency is equal to 360l. Massachusetts money?

*answer* 280l.

12 A bill of exchange for 475l. being remitted from Georgia to New Jersey; what is the value of it in Jersey currency?

*answer* 763l 7s 10d. $\frac{1}{2}$ 

13 If 472l 16s 8d. be transmitted from Georgia to North Carolina; what sum is it equal to in the latter state?

*answer* 810l. 11s 5d. $\frac{1}{2}$ 

14 How much Virginia currency will purchase a bill for 280l. South Carolina currency?

*answer* 360l.

15 What is 96l 16s 9d. $\frac{1}{2}$  of Charlestown, South Carolina, worth in New York?

*answer* 166l or 3d.

16 Reduce 3679l 14s 4d. of New York to New Jersey currency.

*facit* 34492l 4s 8d. $\frac{1}{2}$ 

## CASE 2.

## FOREIGN EXCHANGE.

Accounts are kept in England, Ireland, and the West India Islands, in pounds, shillings, pence, and farthings: though their intrinsic values, in these places, are different.

# Exchange. TABLE of different MONIES.

## FRANCE.

12	Deniers	=	1 Sol,
20	Sols	=	1 Livre,
3	Livres	=	1 Crown.

## SPAIN.

4	Marvadies Vellon, or	}	=	1 Quarta,
2½	Marvadies of Plate			
8½	Quartas, or			
34	Marvadies Vellon,			
16	Quartas, or	}	=	1 Rial of Plate,
34	Marvadies of Plate			
8	Rials of Plate			1 Piastre, Pezo, or Dollar.
5	Piastres			1 Spanish Pistole,
2	Spanish Pistoles			1 Doubloon,

## ITALY.

12	Deniers	=	1 Sol,
20	Sols	=	1 Livre,
5	Livres	=	1 Piece of Eight at Genoa,
6	Livres	=	1 Ditto at Leghorn,
6	Solidi	=	1 Gross,
24	Grosses	=	1 Ducat.

## PORTUGAL.

400	Reas	=	1 Crusadoe,
1000	Reas	=	1 Millrea.

## HOLLAND.

8	Penning	=	1 Groat,
2	Groats	=	1 Stiver = 2d.
6	Stivers	=	1 Shilling,
20	Stivers	=	1 Florin, or Guilder,
2½	Florins	=	1 Rix dollar,
6	Florins	=	1 £. Flemish,
5	Guilders	=	1 Ducat.

## DENMARK.

16	Shillings	=	1 Mark,
6	Marks	=	1 Rix Dollar,
32	Rustics	=	1 Copper Dollar,
6	Copper Dollars	=	1 Rix Dollar,

## RUSSIA.

10	Pennins	=	1 Gros,
30	Gros	=	1 Florin,
3	Florins	=	1 Rix Dollar,
2	Rix Dollars	=	1 Gold Ducat.

## RULE.

The various operations, in the exchanging of monies, are performed by the single Rule of Three, or by Practice.

Note. The par of Exchange between the United States of America and most other trading countries, may be ascertained by the tables in page 13.

## EXAMPLES.

1 Philadelphia is indebted to London 1474/ 16s. currency; what sterling sum must be remitted, when the exchange is at 64 per cent.?

$$\begin{array}{r}
 \text{L.} \quad \text{s.} \quad \text{d.} \\
 \text{As } 164 : 100 :: 1474 \text{ } 16 \\
 \hline
 41 \quad 25 \quad \hline
 7374 \quad 0 \\
 \hline
 5 \quad \text{L. s. d.} \\
 41)36870 \quad 0(899 \quad 5 \quad 4\frac{1}{4} \text{ answer.}
 \end{array}$$

2 London receives a bill of exchange from Philadelphia, for 943/ 17s 5d.  $\frac{1}{2}$  sterling; for how much currency was it drawn, exchange being at 64 per cent?

$$\begin{array}{r|l}
 50\frac{1}{2} & 943 \quad 17 \quad 5\frac{1}{2} \\
 10\frac{1}{2} & 471 \quad 18 \quad 8\frac{1}{2} \\
 2\frac{1}{2} & 94 \quad 7 \quad 8\frac{1}{2} \\
 2\frac{1}{2} & 18 \quad 17 \quad 6\frac{1}{2} \\
 & 18 \quad 17 \quad 6\frac{1}{2}
 \end{array}$$

answer L. 1547 18 11  $\frac{1}{2}$  Currency.

3 Jamaica is indebted to London 1470/ 12s 8d. sterling; with how much currency will London be credited at Jamaica, when the exchange is at 36  $\frac{1}{2}$  per cent?

answer 2007/ 8s 3d.  $\frac{1}{4}$

4 Dublin draws upon London for 740/ 14s 6d. Irish, exchange at 12 per cent. how much sterling will discharge this bill?

answer 661/ 7s 2d.  $\frac{3}{4}$   
5 London

5 London remits to Ireland 65*l.* 14*s.* 11*d.*  $\frac{1}{2}$  sterling; how much Irish, must London be credited, exchange at 12 per cent? *answer* 720*l.* 19*s.* 2*d.*

6 Philadelphia, 20th 2mo. 1820.

Exchange for 452*l.* 10*s.* 6*d.* sterling.

Thirty days after sight of this my first of exchange, second and third of like tenor and date not paid; pay to Samuel Simms, or order, four hundred fifty-two pounds, ten shillings and six pence sterling, value received; and place the same to account, as per advice from,

Peter Simpson.

Samuel Pimm, Merchant,

London.

What is the value of this bill in Pennsylvania currency, exchange at 77  $\frac{1}{2}$  per cent? *answer* 803*l.* 2*s.* 7*d.*  $\frac{1}{2}$

7 In a settlement between C of Philadelphia, and D of London, C is indebted, 750*l.* 2*s.* 4*d.*  $\frac{1}{2}$  sterling; what sum Pennsylvania currency is equivalent; exchange at 78 per cent? *answer* 1335*l.* 4*s.* 2*d.*  $\frac{1}{2}$

8 How much sterling is equal to 1341*l.* 9*s.* 4*d.*  $\frac{1}{2}$  Pennsylvania currency, exchange at 67  $\frac{1}{2}$  per cent? *answer* 800*l.* 17*s.* 6*d.*  $\frac{1}{2}$

9 What sum sterling will be equal to 260*l.* 8*s.* 6*d.* Virginia currency, exchange at 44 per cent? *answer* 180*l.* 17*s.*

10 Purchased in Ireland effects to the value of 400*l.* 17*s.* 9*d.* of that place; what sum Pennsylvania currency, will discharge the debt, exchange at 51  $\frac{1}{2}$  per cent? *answer* 607*l.* 6*s.* 10*d.*  $\frac{1}{2}$

11

Philadelphia 2d 3mo. 1820,

Exchange for 4226 livres, 12 sols, 8 deniers.

Thirty days after sight of this my second of Exchange, first of the same tenor and date not paid; pay to Thomas Broker, or order, four thousand two hundred and twenty-six livres, twelve sols, and eight deniers, value received; and place the same to account as per advice from,

Silas Stroud.

To Thomas Lamott,  
Merchant, London.

How

How much sterling is the above bill, at  $10d\frac{1}{2}$  per livre?  
And what sum in Pennsylvania currency, at  $17d\frac{1}{2}$  per livre?

L. s. d.

answer } 184. 18 3 $\frac{1}{2}$  Sterling.  
              } 308 3 10 Currency.

12 A Connecticut merchant imported goods from France, amounting, per invoice, to 49008 livres; how much currency of that state, at  $15d$ . per livre, will they amount to; and how much sterling will discharge the debt, exchange being at par?

L. s. d.

answer } 3063 0 0 Currency.  
              } 2297 5 0 Sterling.

13 A merchant in Holland being desirous to turn 4376 florins currency into banco, theagio at 4 per cent. How many pounds Flemish banco must he receive?

answer 701l. 1s. 13d. 1 $\frac{1}{2}$ pen.

14 P. of Philadelphia, receives of A. of Amsterdam, an invoice of goods amounting to 10235 $\frac{1}{2}$ fl. 17st. 8pen. how much Pennsylvania currency, must be remitted to discharge the bill, at  $33d\frac{1}{2}$  per florin? And what is the sum in sterling, exchange at 38s 6d. Flemish per £. sterling?

L. s. d.

answer } 1503 7 10 $\frac{1}{2}$  Currency.  
              } 886 4 5 $\frac{1}{2}$  Sterling.

15 A bill for 2524 pezos, 7ria. 33marv. being remitted to Cadiz; what sum, Pennsylvania currency, is equal thereto, at 7s 6d. per pezo?

answer 946l 17s 5d $\frac{1}{2}$

16 A Virginia merchant sent goods to Norway, worth 1743l 16s. Virginia currency; how many rix dollars, at 6s. each, must he receive?

answer 5812dols. 4s.

17 A merchant of North Carolina shipped a quantity of flour, which, when disposed of, amounted to 1186 millreas; 500 reas; and received in return 17 pipes of wine; what was it per pipe, a millrea reckoned at 7s 6d.

answer 26l 3s 5d $\frac{1}{2}$

18 In 2714 guilders, 15 stivers, how many pounds sterling; exchange at 35s 6d. Flemish per £. sterling?

answer 254l 18s 1d $\frac{1}{2}$

19 In 290l 11s 10d. sterling, how many pounds Flemish; exchange at 33s 10d. Flemish per £. sterling, and agio at 4 $\frac{1}{2}$  per cent?

answer 513l 14s 1d.  
20 London



20 London is indebted to Genoa in 1710*l* 16*s* 4*d*.; for how many pezos may Genoa draw on London, the exchange at 47*d*. $\frac{1}{2}$  per pezo? *answer* 8644+

21 How many millreas will 1566*l* 6*s* 8*d*. amount to, exchange at 64*d*. per millrea? *answer* 5873 millreas, 750 reas.

22 A merchant in Rotterdam remits 564*l* 10*s* 6*d*. Flemish, to be paid in London; how much sterling money must he draw for, exchange at 34*s* 4*d*. per pound sterling? *answer* 328*l* 16*s* 11*d*. $\frac{1}{2}$

23 Amsterdam changes on London 34*s* 3*d*. per  $\text{£}$ . sterling, and on Lisbon, 52*d*. Flemish, for 400 reas; how then ought the exchange to go between London and Lisbon? *answer* 75*d*. $\frac{1}{2}$  sterling, nearly, per millrea.

24 A, at Paris, draws on B, of London, for 1200 crowns, at 55*d*. sterling per crown; for the value whereof, B draws again on A, at 56*d*. sterling per crown; besides commission  $\frac{1}{2}$  per cent. what did A gain or lose by this transaction? *answer* A gained 15*£* 4 crowns.

## VULGAR FRACTIONS.

**A** VULGAR FRACTION is a part, or parts of an integer, and is noted thus,  $\frac{1}{8}$ , one-eighth;  $\frac{7}{8}$ , seven-eighths. The upper number is called the numerator, and shews the part, or parts, expressed by the fraction; the lower number is called the denominator, and denotes the number of such parts contained in a unit.

Vulgar fractions are either proper, improper, compound, or mixt.

A proper fraction is one of which the numerator is less than the denominator; thus,  $\frac{2}{3}$ ,  $\frac{1}{11}$ .

An improper fraction is one of which the numerator is equal to, or greater than, the denominator; thus,  $\frac{8}{8}$ ,  $\frac{8}{7}$ .

A compound fraction is, a fraction of a fraction; as,  $\frac{2}{3}$  of  $\frac{1}{2}$  of  $\frac{1}{3}$ , &c.

A mixt number consists of a whole number and a fraction; as,  $20\frac{7}{13}$ .

A mixt fraction has a fraction annexed either to its numerator or denominator; as,  $\frac{6\frac{1}{2}}{10}$ , or, or  $\frac{71}{131}$ .

REDUCTION

## REDUCTION OF VULGAR FRACTIONS.

## CASE 1.

To reduce a fraction to its lowest terms,

## RULE.

Divide the greater term by the less, and that divisor by the remainder, till nothing be left: the last divisor will be the common measure; by which divide both terms, for the fraction required: or,

Take the aliquot parts of both terms continually, till in their lowest terms.

*Note.* If the common measure be 1, the fraction is already in its lowest terms. Ciphers to the right hand of both terms may be rejected, thus,  $\frac{700}{800} = \frac{7}{8}$ .

## EXAMPLES.

1 Reduce  $\frac{48}{36}$  to its lowest terms.

$$\begin{array}{l} 2) \dots 4) \quad 48) 56(1 \quad 8) \frac{4}{3} (= \frac{4}{3} \text{ facit.} \\ \frac{48}{36} = \frac{4}{3} = \frac{4}{3} \text{ facit. } 48 \end{array}$$

$$\begin{array}{r} \text{Com. measure } 8) 48(6 \\ \underline{48} \\ 0 \end{array}$$

2 Reduce  $\frac{22}{64}$  to its lowest terms.

3 Reduce  $\frac{84}{170}$  to its lowest terms.

4 Reduce  $\frac{60}{117}$  to its lowest terms.

5 Reduce  $\frac{183}{198}$  to its lowest terms.

6 Reduce  $\frac{9876}{8884}$  to its lowest terms.

$$\begin{array}{r} \text{facit } \frac{11}{14} \\ \frac{11}{14} \\ \frac{11}{14} \\ \frac{11}{14} \\ \frac{11}{14} \\ \frac{11}{14} \end{array}$$

## CASE 2.

To reduce several fractions to others, retaining the same value, and to have one common denominator;

## RULE.

Reduce the given fractions to their lowest terms: then multiply each numerator into all the denominators but its own, for its respective numerator; and all the denominators into each other, for a common denominator.

*Note.* This case, and case 1, prove each other.

## EXAMPLES.

## EXAMPLES.

- 1 Reduce  $\frac{7}{10}$ ,  $\frac{9}{12}$ ,  $\frac{11}{15}$  to a common-denominator.  
 $7 \times 10 \times 12 = 840$   
 $9 \times 8 \times 12 = 864$   
 $11 \times 8 \times 10 = 880$  } Numerators.  
 $8 \times 10 \times 12 = 960$  Denominator. *facit*  $\left\{ \frac{840}{960}, \frac{864}{960}, \text{ and } \frac{880}{960} \right\}$
- 2 Reduce  $\frac{1}{10}$ ,  $\frac{1}{12}$ ,  $\frac{1}{15}$  and  $\frac{1}{20}$  to a common denominator.  
*facit*  $\frac{270}{960}, \frac{80}{960}, \frac{64}{960}, \text{ and } \frac{48}{960}$
- 3 Reduce  $\frac{1}{4}$ ,  $\frac{1}{12}$ ,  $\frac{1}{15}$ , and  $\frac{1}{20}$  to a common denominator.  
*facit*  $\frac{600}{1200}, \frac{100}{1200}, \frac{80}{1200}, \text{ and } \frac{60}{1200}$
- 4 Reduce  $\frac{1}{6}$ ,  $\frac{1}{8}$ ,  $\frac{1}{12}$  and  $\frac{1}{15}$  to a common denominator.  
*facit*  $\frac{100}{1200}, \frac{150}{1200}, \frac{100}{1200}, \text{ and } \frac{80}{1200}$
- 5 Reduce  $\frac{1}{3}$ ,  $\frac{1}{4}$ ,  $\frac{1}{6}$  and  $\frac{1}{10}$  to a common denominator.  
*facit*  $\frac{400}{1200}, \frac{300}{1200}, \frac{200}{1200}, \text{ and } \frac{120}{1200}$

## CASE 3.

To reduce a mixt number to an improper fraction ;

## RULE.

To the product of the whole number, with the denominator, add the numerator, for a new numerator, under which place the given denominator.

## EXAMPLES.

- 1 Reduce  $12\frac{1}{2}$  to an improper fraction.  
 $12 \times 2 + 1 = 25$  *facit*  $\frac{25}{2}$
- 2 Reduce  $19\frac{1}{4}$  to an improper fraction.  
 $19 \times 4 + 1 = 77$  *facit*  $\frac{77}{4}$
- 3 Reduce  $16\frac{1}{8}$  to an improper fraction.  
 $16 \times 8 + 1 = 129$  *facit*  $\frac{129}{8}$
- 4 Reduce  $100\frac{1}{9}$  to an improper fraction.  
 $100 \times 9 + 1 = 901$  *facit*  $\frac{901}{9}$
- 5 Reduce  $514\frac{1}{10}$  to an improper fraction.  
 $514 \times 10 + 1 = 5141$  *facit*  $\frac{5141}{10}$
- 6 Reduce  $47\frac{1}{100}$  to an improper fraction.  
 $47 \times 100 + 1 = 4701$  *facit*  $\frac{4701}{100}$

## CASE 4.

To reduce an improper fraction to a whole or mixt number.

## RULE.

## RULE.

Divide the upper term by the lower.

Note. This case, and case 3, prove each other.

## EXAMPLES.

- 1 Reduce  $\frac{219}{17}$  to its proper terms.

17)219 (12 $\frac{15}{17}$  *facit.*

17

49

34

15

- 2 Reduce  $\frac{341}{17}$  to its proper terms.

*facit.* 20 $\frac{11}{17}$

- 3 Reduce  $\frac{126}{17}$  to its proper terms.

7 $\frac{13}{17}$

- 4 Reduce  $\frac{961}{17}$  to its proper terms.

56 $\frac{9}{17}$

- 5 Reduce  $\frac{13}{17}$  to its proper terms.

1 $\frac{6}{17}$

- 6 Reduce  $\frac{1831}{17}$  to its proper terms.

107 $\frac{13}{17}$

## CASE 5.

To reduce a compound fraction to a single one;

## RULE.

Multiply all the numerators together for a new numerator, and all the denominators for a new denominator.

Note. Like figures in the numerators and denominators may be cancelled, and frequently others contracted, by taking their aliquot parts.

## EXAMPLES.

- 1 Reduce  $\frac{2}{3}$  of  $\frac{1}{4}$  of  $\frac{4}{5}$  to a single fraction.

$$2 \times 3 \times 4 = 24 = 3 \quad \text{facit.} \quad \text{Or, } \frac{2}{3} \text{ of } \frac{1}{4} \text{ of } \frac{4}{5} = \frac{2 \times 1 \times 4}{3 \times 4 \times 5} = \frac{2}{15}$$

$$\text{Or, cancelled, } \frac{2}{3} \text{ of } \frac{1}{4} \text{ of } \frac{4}{5} = \frac{2}{5} \text{ as before.}$$

- 2 Reduce  $\frac{1}{2}$  of  $\frac{2}{3}$  of  $\frac{1}{4}$  to a single fraction.

*facit.*  $\frac{1}{6}$

- 3 Reduce  $\frac{2}{3}$  of  $\frac{1}{4}$  of  $\frac{2}{5}$  to a single fraction.

$\frac{1}{10}$

- 4 Reduce  $\frac{1}{2}$  of  $\frac{1}{3}$  of  $\frac{1}{4}$  to a single fraction.

$\frac{1}{24}$

- 5 Reduce  $\frac{1}{2}$  of  $\frac{1}{3}$  of  $\frac{1}{4}$  to a single fraction.

$\frac{1}{24}$

- 6 Reduce  $\frac{1}{2}$  of  $\frac{1}{3}$  of  $\frac{1}{4}$  to a single fraction.

$\frac{1}{24}$

## CASE.

## CASE 6.

To reduce the fraction of one denomination to the fraction of another, but greater, retaining the same value ;

### RULE.

Make it a compound fraction, by comparing it with all the denominations between it and that to which it is to be reduced ; which fraction reduce to a single one.

### EXAMPLES.

- 1 Reduce  $\frac{2}{3}$  of a penny to the fraction of a pound.  
 $\frac{2}{3}$  of  $\frac{1}{12}$  of  $\frac{1}{20} = \frac{2}{1440} = \frac{1}{720} L. \text{ facit.}$
- 2 Reduce  $\frac{1}{4}$  of a farthing to the fraction of a shilling.  
 $\text{facit } \frac{1}{80} s.$
- 3 Reduce  $\frac{1}{2}$  of an oz. troy to the fraction of a lb.  
 $\text{facit } \frac{1}{16} lb.$
- 4 Reduce  $\frac{1}{2}$  of a lb. avoirdupois to the fraction of a Cwt.  
 $\text{facit } \frac{1}{16} Cwt.$
- 5 Reduce  $\frac{1}{2}$  of a pint of wine to the fraction of a hhd.  
 $\text{facit } \frac{1}{16} hhd.$
- 6 Reduce  $\frac{1}{2}$  of a minute to the fraction of a day.  
 $\text{facit } \frac{1}{2880} day.$

## CASE 7.

To reduce the fraction of one denomination to the fraction of another, but less, retaining the same value ;

### RULE.

Multiply the given number by the parts of the denomination between it and that to which it is to be reduced, for a new numerator, and place it over the given denominator ; which reduce to its lowest terms.

Note. This case, and case 6, prove each other.

### EXAMPLES.

- 1 Reduce  $\frac{1}{1440}$  of a L. to the fraction of a penny.  
 $5 \times 20 \times 12 = \frac{1200}{1440} = \frac{5}{12} d. \text{ facit.}$
- 2 Reduce  $\frac{1}{80}$  of a shilling to the fraction of a farthing.  
 $\text{facit } \frac{1}{4} qr.$
- 3 Reduce  $\frac{1}{16}$  of a lb. troy to the fraction of an oz.  
 $\text{facit } \frac{1}{16} oz.$

*Reduction of Vulgar Fractions.*

- 4 Reduce  $\frac{3}{384}$  of an *Cwt.* to the fraction of a lb. *facit*  $\frac{1}{64}$  lb.  
 5 Reduce  $\frac{1}{1152}$  of a *khd.* to the fraction of a pint, *facit*  $\frac{1}{13}$  pt.  
 6 Reduce  $\frac{1}{1584}$  of a day to the fraction of a minute. *facit*  $\frac{10}{11}$  min.

## CASE 8.

To reduce the value or quantity of a fraction to the known parts of an integer;

## RULE.

Multiply the numerator by the common parts of the integer, and divide by the denominator.

## EXAMPLES.

- 1 Reduce  $\frac{3}{4}$  of a pound to its proper value.  
 $\frac{3}{4}$  of  $20 = 15$  s. *facit*.  
 2 Reduce  $\frac{1}{8}$  of a shilling to its value. *facit* 5d.  $\frac{1}{4}$   
 3 Reduce  $\frac{1}{2}$  of 5l. 9s. to its value. 4l. 13s. 5d.  $\frac{1}{4}$   
 4 Reduce  $\frac{1}{8}$  of a pound troy to its value. 9oz.  
 5 Reduce  $\frac{1}{11}$  of 10C. 1qr. 12lb. to its value.  
*facit* 8C. 1qr. 25lb. 1oz. 7  $\frac{3}{11}$  dr.  
 6 Reduce  $\frac{1}{4}$  of a mile to its value.  
*facit* 4fur. 125yds. 2ft. 1in. 2  $\frac{1}{4}$  b.c.  
 7 Reduce  $\frac{1}{4}$  of an ell English to its value. *facit* 1yd.  
 8 What is the value of  $\frac{1}{4}$  of a yard? *answer* 3qr. 1  $\frac{1}{4}$  na.  
 9 What is the value of  $\frac{1}{4}$  of an acre? 1R. 2  $\frac{3}{4}$  pls.  
 10 What is the value of  $\frac{1}{4}$  of a day? 7hr. 12min.  
 11 What is the value of  $\frac{1}{4}$  of a dollar? 12.5  $\frac{1}{4}$  d.  
 12 What is the value of  $\frac{1}{12}$  of a French crown?  
*answer* 8  $\frac{1}{3}$  d.  
 13 What is the value sterling of  $\frac{3}{4}$  of an English guinea; and what in Pennsylvania currency?  
*answer* 4s 8d. sterling, 7s 9d.  $\frac{1}{4}$  Pennsylvania currency.  
 14 What is the value sterling of  $\frac{1}{4}$  of a mojdore; and what in Pennsylvania currency?  
*answer* 1l 1s 7d.  $\frac{1}{4}$  sterling, 1l 16s. currency.

## CASE 9.

To reduce any given value, or quantity, to the fraction of any greater denomination of the same kind;

019  $\frac{3}{10}$  4 day 5

## RULE.

Reduce the given quantity to its lowest term mentioned, for a numerator, and the integer into the same name for a denominator; which reduce to their lowest terms.

Note 1. If a fraction be given, multiply both parts by the denominator thereof, and to the numerator add the numerator of the given fraction.

2. Cases 8 and 9 prove each other.

## EXAMPLES.

1 Reduce 13s 4d. to the fraction of a pound.

$$\begin{array}{rcl} s. & d. & \\ 13 & 4 & = \frac{160}{240} = \frac{2}{3} L. \} \text{facit.} \\ 20 & & \end{array}$$

2 Reduce 5d.  $\frac{1}{4}$  to the fraction of a shilling. facit  $\frac{11}{48}$  s.

3 Reduce 9oz. troy to the fraction of a lb.  $\frac{3}{16}$  lb.

4 What part of 5l 9s. is 4l 13s 5d.  $\frac{1}{4}$ ? answer  $\frac{9}{16}$

5 Reduce 3C. 8lb. 9oz. 13dr.  $\frac{1}{12}$  to the fraction of a ton. facit  $\frac{2}{3}$  ton.

6 Reduce 2ft. 8in.  $1\frac{1}{2}$ b.c. to the fraction of a yard. facit  $\frac{9}{16}$  yd.

7 Reduce 1yd. to the fraction of an ell English. facit  $\frac{2}{3}$  ell.

8 Reduce 3qr. 2na. to the fraction of a yard. facit  $\frac{1}{3}$  yd.

9 Reduce 1R. 30P. to the fraction of an acre. facit  $\frac{7}{16}$  acre.

10 Reduce 13hr. 30min. to the fraction of a day. facit  $\frac{9}{16}$  day.

## CASE 10.\*

To reduce fractions from one denomination to another of the same value, having the numerator of the required fraction given;

## RULE.

As the numerator of the given fraction  
Is to the denominator;  
So is the numerator of the intended fraction  
To its denominator.

\* Note. As the tenth, eleventh, and twelfth cases are seldom useful, they may be taught, or omitted, at the option of the teacher.

## EXAMPLE

## EXAMPLES.

1 Reduce  $\frac{3}{4}$  to a fraction of the same value, whose numerator shall be 15.

As  $3 : 4 :: 15 : 20$  *facit*  $\frac{15}{20} = \frac{3}{4}$ .

2 Reduce  $\frac{7}{8}$  to a fraction of the same value, the numerator of which shall be 42. *facit*  $\frac{42}{48}$

3 Reduce  $\frac{3}{4}$  to a fraction of the same value, the numerator of which shall be 34. *facit*  $\frac{34}{45\frac{1}{3}}$

4 Reduce  $\frac{5}{8}$  to the fraction of the same value, the numerator of which shall be 73. *facit*  $\frac{73}{131\frac{1}{2}}$

## CASE 11.

To reduce fractions from one denomination to another of the same value, having the denominator of the required fraction given;

## RULE.

As the denominator of the given fraction

Is to its numerator;

So is the denominator of the intended fraction

To its numerator.

Note. Cases 10 and 11 prove each other.

## EXAMPLES.

1 Reduce  $\frac{3}{4}$  to a fraction of the same value, whose denominator shall be 20.

As  $4 : 3 :: 20 : 15$  *facit*  $\frac{15}{20} = \frac{3}{4}$ .

2 Reduce  $\frac{7}{8}$  to a fraction of the same value, the denominator of which shall be 49. *facit*  $\frac{42\frac{7}{8}}{49}$

3 Reduce  $\frac{3}{4}$  to a fraction of the same value, the denominator of which shall be 46. *facit*  $\frac{34\frac{1}{2}}{46}$

4 Reduce  $\frac{5}{8}$  to a fraction of the same value, the denominator of which shall be  $131\frac{1}{2}$ . *facit*  $\frac{73}{131\frac{1}{2}}$

## CASE 12.

To reduce a mixt fraction to a simple one;

## RULE.

Multiply each term of the principal fraction by the denominator of that annexed, for the like term of the simple fraction, adding the annexed numerator to the product of the term to which it belongs.



## EXAMPLES.

1 Reduce  $\frac{42\frac{7}{8}}{49}$  to a simple fraction.

$$\left. \begin{array}{l} 42 \times 8 + 7 = 343 \\ 49 \times 8 = 392 \end{array} \right\} = \frac{7}{8} \text{ facit.}$$

2 Reduce  $\frac{73\frac{5}{11}}{131}$  to a simple fraction.

$$\left. \begin{array}{l} 73 \times 5 = 365 \\ 131 \times 5 + 2 = 657 \end{array} \right\} = \frac{5}{6} \text{ facit.}$$

3 Reduce  $\frac{3\frac{4}{5}}{4}$  to a simple fraction.

$$\text{facit } \frac{4}{5}$$

4 Reduce  $\frac{3\frac{2}{3}}{4}$  to a simple fraction.

5 Reduce  $\frac{11\frac{3}{4}}{19}$  to a simple fraction.

$$\frac{117}{387}$$

6 Reduce  $\frac{7\frac{1}{2}}{19}$  to a simple fraction.

$$\frac{14}{19}$$

## ADDITION OF VULGAR FRACTIONS.

### RULE.

Reduce the given fractions (if necessary) to simple fractions, and to a common denominator (omitting integers:) Place the sum of the numerators over the common denominator; then to the value of said fractions add the integers (if any.)

If fractions be of different integers, find their values separately, and add as in compound addition.

### EXAMPLES.

1 Add  $\frac{1}{2}$  and  $\frac{7}{8}$  together.

$$\frac{1}{2} + \frac{7}{8} = \frac{4}{8} + \frac{7}{8} = \frac{11}{8} = 1\frac{3}{8} \text{ facit.}$$

2 Add  $\frac{7}{10}$ ,  $\frac{11}{12}$  and  $\frac{1}{6}$  together.

$$\text{facit } 2\frac{11}{60}$$

3 Add 19, 7 and  $\frac{1}{2}$  of  $\frac{2}{3}$  together.

$$26\frac{1}{2}$$

4 Add  $\frac{2}{3}$  of  $\frac{7}{8}$  and  $\frac{4}{5}$  of  $\frac{19}{20}$  together.

$$1\frac{17}{40}$$

5 Add  $\frac{1}{3}$  of 95, and  $\frac{7}{8}$  of 14 together.

$$43\frac{11}{12}$$

6 Add  $\frac{2}{3}$ , and  $17\frac{1}{2}$  together.

$$18\frac{1}{6}$$

7 Add  $12\frac{1}{2}$ ,  $3\frac{2}{3}$ , and  $4\frac{1}{2}$  together.

$$20\frac{11}{12}$$

8 Add 6,  $\frac{1}{10}$  of  $\frac{9}{10}$ ,  $\frac{7}{8}$  of  $\frac{1}{2}$ , and  $7\frac{1}{2}$  together.

$$14\frac{321}{800}$$

9 Add  $\frac{3}{7}$ ,  $\frac{4}{5}$ , of  $\frac{1}{3}$ , and  $9\frac{3}{10}$  together.

$$10\frac{1}{105}$$

10 Add  $\frac{3}{4}$  of a penny to  $\frac{1}{2}$  of a pound.

$$2s \ 3d \ 1qr. \frac{3}{4}$$

11 Add  $\frac{7}{8}$  of a pound to  $\frac{3}{4}$  of a shilling.

$$18s \ 3d.$$

12 Add  $\frac{1}{2}$  of a lb. Troy to  $7\frac{1}{2}$  of an oz.

$$\text{facit } 6oz. \ 11dw. \ 16gr.$$

L 2

13 Add

## 126 Subtraction of Vulgar Fractions.

- 13 Add  $\frac{4}{7}$  of a ton to  $\frac{2}{10}$  of an *Cwt.*  
*facit* 12*C.* 1*qr.* 8*lb.* 12*oz.* 12 $\frac{1}{2}$ *dr.*
- 14 Add  $\frac{2}{5}$  of a mile to  $\frac{1}{10}$  of a furlong.  
*facit* 6 *fur.* 28 *pls.*
- 15 Add  $\frac{1}{4}$  of a yard to  $\frac{2}{3}$  of a foot. *facit* 2*ft.* 2*in.*
- 16 Add  $\frac{1}{4}$  of a day to  $\frac{1}{4}$  of an hour. *facit* 8*hr.* 30*min.*
- 17 Add  $\frac{1}{4}$  of a week,  $\frac{1}{4}$  of a day, and  $\frac{1}{4}$  of an hour together.  
*facit* 2*da.* 14 $\frac{1}{2}$ *hr.*
- 18 Add  $\frac{2}{3}$  of a yard,  $\frac{2}{3}$  of a foot, and  $\frac{1}{4}$  of a mile together.  
*facit* 1540*yd.* 2*ft.* 9*in.*
- 19 What is the sum of  $\frac{1}{4}$  of a *L.*  $\frac{2}{3}$  of a shilling, and  $\frac{1}{10}$  of a penny?  
*answer* 3*s* 1*d.* 1 $\frac{1}{2}$ *qr.*
- 20 What is the sum of  $\frac{2}{3}$  of 15*L.*  $3\frac{2}{3}$ *L.*  $\frac{1}{4}$  of  $\frac{2}{3}$  of  $\frac{2}{3}$  of a *L.* and  $\frac{2}{3}$  of  $\frac{2}{3}$  of a shilling?  
*answer* 7*l* 17*s* 5*d.* 0 $\frac{1}{2}$ *qr.*
- 21 Add  $\frac{2}{3}$  of 12*L.* + 4 $\frac{2}{3}$ *L.* +  $\frac{1}{10}$  of  $\frac{2}{3}$  of a *L.* +  $\frac{2}{3}$  of  $\frac{2}{3}$  of a shilling into one sum.  
*facit* 9*l* 8*s* 8*d.* 0 $\frac{2}{3}$ *qr.*
- 22 If a merchant owns  $\frac{2}{3}$  of a ship, valued at 1500*l.* and buys another person's share of her, which is  $\frac{1}{10}$ ; what part belongs to him, and what is it worth?  
*answer*  $\frac{11}{15}$ , worth 1031*l* 5*s.*

## SUBTRACTION OF VULGAR FRACTIONS.

### RULE.

Prepare the fractions as in addition, and subtract the lower numerator from the upper, placing the difference over the common denominator.

If the lower numerator be the greater, subtract it from the common denominator, adding in the upper numerator, and carry 1 to the units place of the integer.

If fractions be of different integers, find their values separately, and subtract as in compound subtraction.

### EXAMPLES.

- 1 From  $1\frac{11}{12}$  take  $\frac{2}{3}$ .  

$$\begin{array}{r} 1\frac{11}{12} - \frac{2}{3} = 1\frac{11}{12} - \frac{8}{12} = 1\frac{3}{12} = 1\frac{1}{4} \text{ facit.} \end{array}$$
- 2 From  $1\frac{27}{100}$  take  $\frac{2}{3}$ . *facit*  $1\frac{37}{150}$
- 3 From  $96\frac{1}{2}$  take  $14\frac{3}{4}$ . *81 $\frac{1}{2}$*
- 4 From 96 take  $\frac{3}{4}$ . *95 $\frac{3}{4}$*
- 5 From

## Multiplication of Vulgar Fractions. 127

- 5 From  $\frac{3}{4}$  of 76, take  $\frac{2}{3}$  of 21. facit 9  $\frac{7}{12}$
- 6 From  $\frac{109}{110}$ , take  $\frac{1}{2}$  of  $\frac{2}{3}$  of  $\frac{3}{4}$ .  $\frac{109}{110} \times \frac{1}{2} \times \frac{2}{3} \times \frac{3}{4} = \frac{109}{440}$
- 7 From  $71\frac{1}{2}$ , take  $\frac{1}{3}$ . 70  $\frac{2}{3}$
- 8 From  $14\frac{1}{4}$ , take  $\frac{2}{3}$  of 19. 1  $\frac{1}{4}$
- 9 From  $\frac{1}{2}$  of a *L.* take  $\frac{1}{3}$  of a shilling. 9s. 3d.
- 10 From  $\frac{1}{4}$  of a shilling, take  $\frac{1}{3}$  of a penny. 5d.  $\frac{1}{2}$
- 11 From  $\frac{1}{2}$  of an *oz.* troy, take  $\frac{1}{3}$  of a *dwt.* facit 11 *dwt.* 3 *gr.*
- 12 From  $\frac{1}{2}$  of an *Cwt.* take  $\frac{1}{3}$  of a *lb.* facit 1 *qr.* 27 *lb.* 6 *oz.* 10  $\frac{2}{3}$  *dr.*
- 13 From  $\frac{3}{4}$  of a league, take  $\frac{1}{10}$  of a mile. facit 1 *M.* 2 *fur.* 16 *ples.*
- 14 From 1 ell English, take  $\frac{1}{10}$  of a quarter. facit 1 *yd.* 1  $\frac{1}{2}$  *na.*
- 15 From 7 weeks, take  $9\frac{7}{10}$  days. facit 5 *w.* 4 *da.* 7 *hr.* 12 *min.*
- 16 From 4 days,  $7\frac{1}{2}$  hours, take 1 day,  $9\frac{3}{8}$  hours. facit 2 *da.* 22  $\frac{1}{2}$  *hr.*
- 17 Borrowed  $5\frac{1}{2}$  *L.* paid  $\frac{2}{3}$  of  $4\frac{1}{2}$  *L.* what remains? answer 4 *l* 3 *s* 8 *d.* 1  $\frac{1}{2}$  *gr.*
- 18 What is the difference between  $\frac{1}{2}$  of a *L.* and  $\frac{2}{3}$  of  $\frac{1}{4}$  of a shilling? answer 10 *s.* 7 *d.* 1  $\frac{1}{2}$  *gr.*
- 19 Take  $\frac{1}{2}$  of a shilling from  $\frac{2}{3}$  of  $5\frac{1}{2}$  *L.* and what is left? answer 1 *l.* 8 *s.* 11 *d.*  $\frac{3}{4}$
- 20 If a merchant own  $\frac{1}{4}$  of a ship, valued at 900*l.* and sell  $\frac{2}{3}$  of his share; what part has he left, and what is it worth? answer  $\frac{1}{6}$ , worth 187 *l* 10 *s.*

## MULTIPLICATION OF VULGAR FRACTIONS.

### RULE.

If a compound fraction, or mixt number, be given, reduce them to single, or improper fractions; multiply the numerators together for a new numerator, and the denominators for a new denominator.

#### EXAMPLES.

- 1 Multiply  $\frac{3}{7}$  by  $\frac{3}{11}$   $\frac{3}{7} \times \frac{3}{11} = \frac{9}{77}$  facit.
- 2 Multiply  $\frac{4}{5}$  by  $\frac{1}{7}$  facit  $\frac{4}{35}$

3 Multiply

- 3 Multiply  $\frac{1}{2}$  of  $\frac{4}{5}$  by  $\frac{7}{10}$  of  $\frac{1}{11}$ . *facit*  $\frac{77}{110}$   
 4 Multiply  $7\frac{1}{2}$  by  $8\frac{1}{2}$ . . . . . *61\frac{5}{8}*  
 5 Multiply  $4\frac{1}{2}$  by  $\frac{1}{2}$ . *2\frac{1}{2}*  
 6 Multiply  $\frac{7}{8}$  by  $13\frac{9}{10}$ . *12\frac{13}{80}*  
 7 Multiply  $\frac{1}{2}$  of 7 by  $\frac{3}{4}$ . *1\frac{3}{4}*  
 8 Multiply  $\frac{3}{4}$  of 8 by  $\frac{7}{8}$  of 5. *21*  
 9 Multiply  $\frac{3}{8}$  by  $\frac{4}{5}$  of 11. *2\frac{3}{10}*  
 10 Multiply  $\frac{4}{5}$  of 91 by  $7\frac{1}{2}$ . *5205\frac{1}{2}*  
 11 Multiply  $12\frac{2}{3}$  by  $\frac{1}{2}$  of 7. *29\frac{2}{3}*  
 12 Multiply  $7\frac{1}{2}$  by  $9\frac{1}{2}$ . *69\frac{3}{8}*  
 13 What is the product of  $\frac{2}{3}$  of  $\frac{3}{4}$ , and  $\frac{4}{5}$  of  $3\frac{3}{4}$ ? *answer*  $2\frac{3}{8}$   
 14 What is the product of  $5 \times \frac{2}{3} \times \frac{2}{7}$ , of  $\frac{2}{3} \times 4\frac{1}{8}$ ? *answer*  $2\frac{5}{21}$   
 15 What is the continued product of  $\frac{2}{3}$ ,  $3\frac{1}{2}$ , 5, and  $\frac{1}{2}$  of  $\frac{1}{2}$ ? *answer*  $4\frac{7}{8}$   
 16 If  $3\frac{2}{3}$  be multiplied by  $\frac{1}{2}$ , and this product again by  $\frac{3}{8}$  of  $\frac{1}{2}$ , what is the last product? *answer*  $\frac{3}{140}$

## DIVISION OF VULGAR FRACTIONS.

## RULE.

Prepare the fractions, if necessary, as in multiplication : multiply the denominator of the divisor into the numerator of the dividend for a numerator ; and the numerator of the divisor into the denominator of the dividend for a denominator.

## EXAMPLES.

- 1 Divide  $\frac{17}{21}$  by  $\frac{3}{5}$ .  
 $\frac{3}{5} \frac{17}{21} (\frac{21}{3} = 7) \frac{119}{105} \text{ facit.}$  Or thus,  $\frac{17}{21} \div \frac{3}{5} = \frac{85}{63} = 1\frac{22}{63}$ .  
 2 Divide  $\frac{1}{2}$  by  $\frac{7}{9}$ . *facit*  $\frac{9}{14}$   
 3 Divide  $\frac{1}{18}$  by  $\frac{7}{10}$ . *1\frac{5}{9}*  
 4 Divide  $1\frac{1}{2}$  by  $4\frac{8}{10}$ . *1\frac{5}{16}*  
 5 Divide  $\frac{7}{8}$  by 4. *3\frac{3}{8}*  
 6 Divide 4 by  $\frac{7}{8}$ . *4\frac{4}{7}*  
 7 Divide  $\frac{1}{2}$  of 19 by  $\frac{2}{3}$  of  $\frac{1}{2}$ . *7\frac{3}{2}*  
 8 Divide  $\frac{1}{2}$  of  $\frac{2}{3}$  by  $\frac{2}{3}$  of  $\frac{1}{2}$ . *3\frac{1}{2}*  
 9 Divide  $\frac{2}{3}$  of  $\frac{1}{2}$  by  $\frac{1}{2}$  of  $\frac{2}{3}$ . *1\frac{1}{2}*  
 10 Divide  $4\frac{1}{2}$  by  $\frac{5}{9}$  of 4. *2\frac{1}{10}*  
 11 Divide

## The Single Rule of Three in V. Fractions. 129

- 11 Divide  $\frac{4}{5}$  of 4 by  $4\frac{1}{2}$ . facit  $\frac{20}{11}$   
 12 Divide  $\frac{7}{8}$  of 6 by  $\frac{3}{4}$  of  $\frac{4}{5}$  of  $1\frac{1}{2}$ . 8  $\frac{10}{11}$   
 13 What is the quotient of  $7\frac{1}{3}$  divided by  $9\frac{1}{2}$ ? answer  $\frac{14}{11}$   
 14 What is the quotient of  $\frac{2}{3}$  of  $\frac{1}{2}$  divided by  $\frac{4}{5}$  of  $7\frac{3}{4}$ ? answer  $7\frac{7}{11}$   
 15 What is the quotient of  $5205\frac{1}{2}$  divided by  $\frac{4}{5}$  of 91? answer  $71\frac{1}{2}$

## THE SINGLE RULE OF THREE IN VULGAR FRACTIONS.

### DIRECT PROPORTION.

#### RULE.

Prepare the given terms, if necessary, by reduction, and state them as in whole numbers; multiply the second and third terms together, and divide that product by the first;  
 Or,

Invert the dividing term, and multiply the three together for the fractional answer.

Note. When the dividing term is inverted, the note to case 5 in reduction is applicable here.

#### EXAMPLES.

- 1 If  $\frac{3}{4}$  of a yard cost  $\frac{7}{12}$  of a L. what cost  $\frac{3}{4}$  yards?  
 As  $\frac{3}{4} : \frac{7}{12} :: \frac{3}{4} : \frac{105}{16} = 6\frac{3}{4} = 6s\ 9d.$  answer.  
 Or, Cancelled;  $\frac{3}{4} \times \frac{12}{7} \times \frac{3}{4} = \frac{27}{14} = 1\frac{13}{14} = 1s\ 13d.$   
 2 If  $1\frac{1}{2}lb.$  of sugar cost  $\frac{7}{12}s.$  what cost  $\frac{3}{4}lb.$ ?  
 answer  $4d.\ 3qr.\ \frac{11}{12}$   
 3 If  $\frac{4}{5}$  of an ell English cost  $\frac{7}{12}L.$  what is that per ell?  
 answer  $18s\ 10d.\ \frac{1}{3}$   
 4 When 2oz. of silver cost  $16\frac{1}{2}s.$  what is the value of  $\frac{3}{4}oz.$ ?  
 answer  $6s\ 1d\ 3qr.\ \frac{1}{2}$   
 5 If  $6\frac{1}{2}$  yards cost 18s. what buys  $9\frac{1}{2}$  yards?  
 answer  $1l\ 5s\ 7d.\ 1qr.\ \frac{2}{3}$   
 6 Sold 500 bushels of wheat, at  $56\frac{3}{4}d.$  per bu. what sum passes to the credit of that article?  
 answer  $117l\ 18s\ 4d.$

## 130 *The Single Rule of Three in V. Fractions.*

- 7 If  $1\frac{1}{4}$  yards cost 9s. what is the value of  $16\frac{1}{4}$  yards?  
*answer 5l 17s.*
- 8 What sum pays for 100 yds. of cloth, at  $17\frac{1}{4}$ s. per yd?  
*answer 86l.*
- 9 At  $5\frac{1}{2}$ s. per oz. what are  $16\frac{1}{4}$ oz. of silver worth?  
*answer 4l 12s  $1\frac{3}{4}$ qr.*
- 10 If  $\frac{9}{10}$  Cwt. cost  $14\frac{4}{10}$ L. what will  $7\frac{1}{2}$  Cwt. amount to?  
*answer 118l 6s 8d.*
- 11 If  $\frac{3}{8}$  of an ell English be worth  $\frac{2}{3}$  of 19s. what is the value of 7 ells?  
*answer 7l 7s 9d.  $1\frac{1}{3}$ qr.*
- 12 If 8lb. of tobacco cost 4s 9d.  $\frac{2}{3}$  what is that per lb.  
*answer 7d.  $\frac{1}{3}$*
- 13 How much cash will purchase 4 pieces of cloth, each  $27\frac{3}{8}$  yards, at  $15\frac{5}{8}$ s per yard?  
*answer 85l 10s 11d.  $\frac{1}{4}$*
- 14 Please to tell the quantity and value of  $3\frac{1}{2}$  pieces of silk, each  $24\frac{1}{2}$  yards at 6s 0d.  $\frac{1}{2}$  per yard?  
*answer quantity  $85\frac{1}{2}$ yds. value 25l 14s 6d.  $2\frac{1}{4}$ qr.*
- 15 If  $\frac{1}{3}$ lb. less by  $\frac{1}{8}$ , cost 13s  $\frac{1}{4}$ d. what cost 14lb. less by  $\frac{1}{4}$  of 2lb.  
*answer 4l 9s 9d.  $\frac{3}{4}$ d.*
- 16 Bought 120lb. of tea, at 8s. per lb. which being sold for 70L. required the gain per cent?  
*answer 35l 5s 3d.  $3\frac{1}{4}$ qr.  $\frac{5}{8}$*
- 17 What will  $13\frac{3}{4}$ lb. cost at the rate of  $17\frac{1}{4}$ L. per Cwt.  
*answer 2l 3s.  $\frac{3}{4}$*
- 18 If  $\frac{1}{8}$  of a ship be worth 73l 1s 3d. what part of her may be purchased for 250l 10s?  
*answer  $\frac{3}{4}$*
- 19 If  $3\frac{1}{2}$  times  $3\frac{1}{2}$ lb : cost  $1\frac{1}{2}$  time  $1\frac{1}{2}$ l. what is the value of  $\frac{1}{2}$  of  $\frac{1}{3}$  of 124lb?  
*answer 7s 6d.*
- 20 A mercer sold  $4\frac{1}{2}$  pieces of silk, each containing  $22\frac{3}{4}$ yds. at  $8\frac{3}{4}$ s. per yard, what is the amount of his bill?  
*answer 46l 9s 11d  $2\frac{1}{4}$ qr.*
- 21 A person having  $\frac{4}{7}$  of a ship, sells  $\frac{3}{7}$  of his share for 319l. what is the proportional worth of the whole vessel?  
*answer 598l 2s 6d.*

## INVERSE PROPORTION.

### RULE.

After the necessary preparations, multiply the first and second terms together, and divide that product by the third term; or,

Invert the dividing term, and multiply them together for the fractional answer. See the last note.

# The Single Rule of Three in V. Fractions. 181

## EXAMPLES.

1 What quantity of shalloon that is  $\frac{1}{2}$  yd. wide, will line  $7\frac{1}{2}$  yds. cloth,  $1\frac{1}{2}$  yds. wide?

First,  $7\frac{1}{2} = \frac{15}{2}$  yds. } yd. yd. yd. yd.  
 Second,  $1\frac{1}{2} = \frac{3}{2}$  yds. } As  $\frac{3}{2} : \frac{15}{2} :: \frac{1}{2} : 15$  answer.

Or, cancelled ;  $\frac{3}{2} \frac{15}{2} \frac{4}{3} = 15$  yds.

2 If  $3\frac{1}{2}$  yards of cloth, that is  $1\frac{1}{2}$  yard wide, be sufficient to make a cloak; how much Persian which is but  $\frac{1}{2}$  yard wide will be required to line it? answer 4 yds. 3 qrs. 2 na.

3 16 men finishing a piece of work in  $28\frac{1}{2}$  days: the time is required in which 12 men should do it?

answer  $37\frac{1}{2}$  days.

4 In exchanging  $20\frac{1}{2}$  yards of cloth of  $1\frac{1}{2}$  yard wide, for some of the same quality of  $\frac{1}{2}$  yards wide; what quantity of the latter makes an equal barter? answer  $34\frac{1}{2}$  yds.

5 If 3 men can perform a service in  $4\frac{1}{2}$  hours; in what time may ten men effect it? answer 1 hr. 21 min.

6 When wheat is at  $5\frac{1}{2}$  shillings per bushel, if the penny loaf weigh 7 oz. what is it per bushel, when the penny loaf weighs  $2\frac{1}{2}$  oz.? answer 15s 4d. 3qr.  $\frac{1}{4}$

7 If when the price of wheat is 6s. per bushel, the penny loaf weighs 9 oz. what must it weigh, when that grain sells at 4s. per bushel? answer 12 oz. 8 dr.

8 A piece of tapestry 3 ells Flemish wide, and four long, is to be lined with stuff which is but  $\frac{1}{2}$  yds. wide; how many yards are sufficient? answer 9 yds.

9 Suppose 275 yards of cloth, that is  $1\frac{1}{2}$  yard wide, make coats for 130 men; what number of yards of shalloon of  $\frac{1}{2}$  yards wide will be requisite to line them?

answer 458  $\frac{1}{2}$  yds.

10 How many yards of baize ell English wide will be sufficient to line 20 yards of camelot, that is  $\frac{3}{4}$  yards wide?

answer 12 yds.

11 A merchant bartering  $5\frac{1}{2}$  C. of sugar at  $6\frac{1}{2}$  d. per lb. for tea, at 8s. per lb. would know what quantity of the latter article he is to receive?

answer 43  $\frac{1}{2}$  lb.

12 What

## 132 The Double Rule of Three in V. Fractions.

12 What number of pieces of merchandize, at  $20\frac{1}{2}$ s. per piece, are equivalent to  $240\frac{1}{2}$  pieces, at  $12\frac{1}{2}$ s. per piece?

answer  $149\frac{11}{17}$  pieces.

13 A lends to B  $100\frac{3}{4}$ l. for  $6\frac{1}{2}$  months; what sum should B lend A for  $3\frac{1}{4}$  years to requite his kindness?

answer  $14$ l  $11$ s  $9$ d.  $1\frac{1}{4}$ qr.

14 How many yards of cloth, at  $8\frac{1}{2}$ s. per yard, must be given for  $26\frac{1}{4}$  yards, at  $5\frac{1}{2}$ s. a yard?

answer  $17$ yds.  $1$ qr.  $3$ na.  $\frac{1}{4}$

## THE DOUBLE RULE OF THREE IN VULGAR FRACTIONS.

### RULE.

Prepare the terms, if necessary; then state, and work them agreeably to the directions given in whole numbers. Or,

Invert the dividing terms, and multiply the upper figures continually for the numerator, and those below for the denominator, of the fractional answer.

Note The Note to case 5, in Reduction, may be applied here.

### EXAMPLES.

1 If  $\frac{3}{4}$  of a yard of cloth that is  $\frac{7}{8}$ yd. wide cost  $\frac{2}{3}$ L. what is the value of  $\frac{5}{8}$  yard that is  $1\frac{1}{2}$  yard wide, being of the same quality?

$$\begin{array}{l} \text{If } \frac{3}{4}\text{yd.} \left\{ \frac{2}{3}\text{l.} \right\} \frac{5}{8}\text{yd.} \left\{ \frac{7}{8}\text{yd.} \right\} \\ \frac{7}{8}\text{yd.} \left\{ \frac{1}{2}\text{yd.} \right\} \end{array}$$

$$\frac{\frac{3}{4} \times \frac{7}{8} = \frac{21}{32}}{\frac{2}{3} \times \frac{1}{2} = \frac{1}{3}} = \frac{21}{32} \div \frac{1}{3} = \frac{21}{32} \times \frac{3}{1} = \frac{63}{32} = 1\frac{31}{32}\text{l.} = 13\text{s } 4\text{d. answer.}$$

Or,

$$\frac{3}{4} \times \frac{7}{8} \times 2 \times \frac{1}{2} \times \frac{1}{3} = \frac{21}{32}\text{l.} = 13\text{s } 4\text{d.}$$

Cancelled.  $3 \times \frac{1}{2} \times \frac{1}{3} \times 8 \times \frac{1}{4} = \frac{21}{32}\text{l.} = 13\text{s } 4\text{d.}$

2 If 9 students spend  $10\frac{1}{2}$ l. in 18 days; what sum will 20 students spend in 30 days? answer  $39$ l  $18$ s  $4$ d.  $\frac{2}{3}$ q

3 The labour of 3 men for  $19\frac{1}{2}$  days comes to  $8\frac{2}{15}$ l. at the same rate, what must 20 men have for working  $100\frac{1}{2}$  days? answer  $305$ l  $0$ s  $3$ d.  $\frac{2}{3}$ q

4 If



4 If 5 persons drink  $7\frac{1}{2}$  gallons of beer in a week, what quantity will serve 8 persons  $22\frac{1}{2}$  weeks?

*answer*  $280\frac{1}{2}$  gallons.

5 Fourteen persons, upon examining into their expences for 20 weeks past, found they had laid out  $40\frac{1}{2}l.$  in what time, at the same rate, may  $20\frac{1}{2}l.$  be expended by 46 persons?

*answer*  $3\frac{11}{17}\frac{1}{2}$  weeks.

6 If  $13\frac{1}{2}l.$  in  $\frac{1}{2}$  of a year gain  $1\frac{1}{2}l.$  interest, what interest will  $50l.$  gain in  $\frac{1}{2}$  of a year; and at what rate per cent. per annum?

*answer*  $2l$   $5s$   $1d.$   $2\frac{1}{2}qr.$  at  $10\frac{1}{2}$  per cent.

7 If  $50l.$  in  $\frac{1}{2}$  of a year gain  $2l$   $5s$   $1d.$   $2\frac{1}{2}qr.$  in what time will  $13\frac{1}{2}l.$  gain  $1\frac{1}{2}l.$  and at what rate per cent. per annum?

*answer*  $\frac{1}{2}$  year, at  $10\frac{1}{2}$  per cent.

8 When 12 persons use  $1\frac{1}{2}$  pound of tea per month; how much should a family of 8 persons provide for  $\frac{1}{2}$  year?

*answer*  $4\frac{1}{2}lb.$

9 Two brothers at school compute the expence of their boarding, tuition, &c. for  $\frac{1}{2}$  of a year to be  $56\frac{1}{2}l.$  how much will the education of 3 sons for  $5\frac{1}{2}$  years cost their father at that rate?

*answer*  $600l.$

## DECIMAL FRACTIONS.

**A** DECIMAL Fraction is a part, or parts of a unit, denoted by a point prefixed to a figure, or figures, thus,  $.4$ ,  $.45$ ,  $.456$ ; the first figure after the point denotes so many tenths of a unit; the second so many hundredths of a unit, or tenths of one tenth, which are equal to, and read as,  $\frac{4}{10}$ ,  $\frac{45}{100}$ ,  $\frac{456}{1000}$ .

A mixt number consists of a whole number and a decimal; thus,  $245.789$ ; which is,  $245\frac{789}{1000}$ .

As whole numbers, counting from the right to the left, increase in a ten fold proportion; so decimals, counting towards the right, decrease in the same proportion; which is exemplified in the following.

## TABLE.

C. of Millions	X. of Millions	Millions	C. of Thousands	X. of Thousands	Thousands	Hundreds	Tens	Units	Tenth Part	Hundredth Parts	Thousandth Parts	X. Thousandth Parts	C. Thousandth Parts	Millionth Parts	X. Millionth Parts	C. Millionth Parts	M. Millionth Parts
9	8	7	6	5	4	3	2	1	.1	.2	.3	.4	.5	.6	.7	.8	.9

Note. Ciphers, annexed to decimals, neither increase nor decrease their value; thus, .25000, and .25 are equal, but prefixed, decrease them in a tenfold proportion; thus; .5, .05, .005, all express different decimals, and  $= \frac{5}{10}, \frac{5}{100}, \frac{5}{1000}$ .

## ADDITION OF DECIMALS.

## RULE.

Place the numbers according to their value; viz. units under units, tenths under tenths, &c. and add as in addition of integers; putting the point in the sum total exactly under those in the example.

## EXAMPLES.

<i>Yards.</i>	<i>Pounds.</i>
947.621	763.6821
576.71	38.781
2718.94	6.64
619.473	37.86
21.66	3.4782
7.8	7.36
<hr/>	<hr/>
4892.204	

What is the sum of  $450 + 31.47 + 376.004 + 1.08 + 456 + 76 + .05$  ?

answer 1315.364

If  $2476.8471 + 94.9 + 9.8941 + 867.05 + 84.9 + 271.007 + 5.1008 + 1.6789$  be added together, what is the sum ?

answer 3811.3779

## SUBTRACTION

## SUBTRACTION OF DECIMALS.

### RULE.

Place the number, as in addition, with the least under the greatest; and in the difference, set the point directly under those in the example.

### EXAMPLES.

<i>Yards.</i>	<i>Gallons.</i>	<i>Miles.</i>	<i>Acres.</i>
576.271	3618.218	24611.1	6827.4681
89.7167	1981.85	9716.701	6018.91
<hr/>	<hr/>	<hr/>	<hr/>
486.5543			

1 From 100.17, take 84.476, what is left?

*answer 15.694*

2 What is the difference between the sum of  $841.46 + 109.62 + 34.691$ , and of  $478.462 \times 37.66 + 378.8$ ?

*answer 90,849*

## MULTIPLICATION OF DECIMALS.

### RULE.

Multiply as in integers, and point off as many decimal places in the product as are in both factors.

Note 1. If the decimal places be wanting in the product, supply them with ciphers to the decimal point.

2. Multiplication in decimals may be contracted thus;

Set the units figure of the multiplier under such place of the multiplicand as is to be the lowest retained in the product; and place all the remaining figures of the multiplier in an inverted order: in multiplying, begin with the figure in the multiplicand which stands over the multiplying figure, adding the increase which may arise, by carrying one for the first five, and one more for every ten after, and place the products so, that the right hand figures stand under each other.

### EXAMPLES.

**EXAMPLES.**

1 Multiply 743,56815 by 52,647

Contracted and to retain  
Three decimal places.
$$\begin{array}{r} 743,56815 \\ 52,647 \\ \hline \end{array}$$

$$\begin{array}{r} 743,56815 \\ 746,25 \\ \hline \end{array}$$

$$\begin{array}{r} 520497705 \\ 297427260 \\ 446140890 \\ 148713630 \\ \hline 371784075 \end{array}$$

$$\begin{array}{r} 37178408 \\ 1487186 \\ 446141 \\ 29742 \\ \hline 5205 \end{array}$$
*facit* 39146,63239 305*facit* 39146,6 322 Multiply 79,347 by 23,15 *facit* 1836,883053 Multiply ,63478 by ,8264 *facit* .5245821924 Multiply 3,141592 by 52,7438 *facit* 165,69950012965 Multiply ,385746 by ,00463 *facit* ,001786003986 Multiply ,002534 by ,03256 *facit* ,000082507047 Multiply 245,378263 by 72,4385, reserving 4 places  
of decimals in the product. *facit* 17774,83338 Multiply 674,4375 by 27,368, reserving only the in-  
tegers in the product. *facit* 184589 Multiply 27,14986 by 92,41035, and retain 6 places  
of decimals in the product. *facit* 2508,92806510 Multiply 184,8207 by 13,57493, and retain 3 places  
of decimals in the product. *facit* 2508,928**DIVISION OF DECIMALS.****RULE.**

When the dividend has not as many decimal places as the divisor, or will not contain it, annex ciphers to supply the defect; then divide as in integers; and point off in the quotient, as many decimal places as the decimal places of the dividend exceed those in the divisor, Or,

Let

Let the divisor be conceived to stand under the containing left hand figures of the dividend, and the first figure of the quotient will possess the same place of integers or decimals, as that in the dividend which corresponds to the units place of the divisor.

When there are many figures in the divisor the operation may be contracted, thus ;

Find what place of integers, or decimals, the first figure of the quotient will possess ; and consider how many quotient figures will serve the present purpose ; then take the same number of the left hand of the divisor, and as many of the dividend as will contain them (less than ten times) rejecting the rest ; then, instead of bringing figures down from the dividend, separate one from the right of the divisor, as often as necessary, till the whole be exhausted ; remembering to carry from the right hand figures of the divisor as in contracted multiplication.

When there are not so many figures in the divisor, divide as usual, till there be as many of the quotient figures found as the divisor is short of the intended quotient ; then use the contraction.

## EXAMPLES.

† Divide 2508,92806 by 92,41035

92,41035)2508,91806(27,1498 + *facit.*

18482070

---

66072106

64687245

---

13848610

9241035

---

46075750

36964140

---

91116100

83169315

---

79467850

73928280

---

5539570

**Reduction of Decimals.**

Contracted so as to have three decimal places in the quotient  
 92,4103,5)2508,92806(27,149+*facit*.

1848207

660721

646872

13849

9241

4608

3696

912

832

80

- |   |                        |
|---|------------------------|
| 2 Divide 1836,88305 by 23,15  | <i>facit</i> 79,347    |
| 3 Divide 3673,7661 by 158,674   | 23,15                  |
| 4 Divide 234,70523 by 64,25   | 3,653                  |
| 5 Divide 9, by 9  | 10,                    |
| 6 Divide ,9 by 9  | ,1                     |
| 7 Divide ,3 by 3  | ,1                     |
| 8 Divide ,00178600398 by ,00463   | ,385746                |
| 9 Divide 2508,928065051 by 92,41035, so as to have 4 places of decimals in the quotient.  | <i>facit</i> 27,1498   |
| 10 Divide ,00357200796 by ,771492   | <i>facit</i> ,00463    |
| 11 Divide 87,076326 by 9,365407, and let there be 7 places of decimals in the quotient.   | <i>facit</i> 9,2976552 |
| 12 Divide 174,152652 by 18,730814, and let there be 3 places of decimals in the quotient. | <i>facit</i> 9,297     |

**REDUCTION OF DECIMALS.****CASE 1.**

To reduce a vulgar fraction to a decimal ;

**RULE.**

Annex as many ciphers to the numerator as may be necessary, which divide by the denominator.

*Note.*

**Note.** The quotient must consist of as many decimal places, as there are ciphers annexed.  
If a compound fraction be given, reduce it first to a single one.

## EXAMPLES.

1 Reduce  $\frac{1}{4}$  to a decimal.

4)1,00

facit ,25

2 Reduce  $\frac{1}{2}$  to a decimal.

*facit ,5*

3 Reduce  $\frac{3}{4}$  to a decimal.

,75

4 Reduce  $\frac{5}{8}$  to a decimal.

,625

5 Reduce  $\frac{2}{3}$  to a decimal.

,666+

6 Reduce  $\frac{1}{10}$  of  $\frac{1}{10}$  to a decimal.

,10000+

7 Reduce  $\frac{1}{10}$  of  $\frac{1}{10}$  of  $\frac{7}{10}$  to a decimal.

,07766+

8 What is the equivalent decimal for  $\frac{3}{4}$  ?

*answer ,75*

9 What is the decimal of  $\frac{1}{2}$  ?

,50

10 What are the equivalent decimals for  $\frac{1}{10}$ ,  $\frac{2}{10}$ ,  $\frac{3}{10}$ ,  $\frac{4}{10}$ ,  $\frac{5}{10}$ ,  $\frac{6}{10}$ ,  $\frac{7}{10}$ ,  $\frac{8}{10}$ ,  $\frac{9}{10}$  and  $\frac{10}{10}$  ?

*answer ,10, ,20, ,30, ,40, ,50, ,60, ,70, ,80, ,90, 1,00*

## CASE 2.

To reduce any sum, or quantity, to the decimal of a given denomination ;

## RULE.

**First.** Divide the given sum, &c. in its lowest mentioned denomination, by the number of like parts in the proposed integer ; the quotient will be the decimal required. Or,

**Secondly.** Write the given numbers orderly from the least to the greatest in a perpendicular column, and divide each of them by such a number as will reduce it to the next name, annexing the quotient to the succeeding number ; the last quotient will be the required decimal.

## EXAMPLES.

## EXAMPLES.

1 Reduce 15s 8d.  $\frac{1}{2}$  to the decimal of a pound; also, 3grs. 12lb. 6oz. 14,592dr. to that of an C.wt.

$$\begin{array}{r} s. \quad d. \quad grs. \\ 15 \quad 8\frac{1}{2} = 754 \quad \} \quad 960) 754,00(,7854166l. + facit. \\ 20 \quad 0 = 960 \quad \} \quad 6720 \quad \underline{\hspace{1cm}} \end{array}$$

8200, &c.

$$\begin{array}{r} \text{Or,} \\ 4 \quad | \quad 2. \text{ gr.} \\ 12 \quad | \quad 8. \text{ 5d.} \\ 2,0 \quad | \quad 15. 708333s. \\ \hline \quad \quad .7854166+ \end{array}$$

$$\begin{array}{r} 16 \quad \} \quad 4 \quad | \quad 14,592 \text{ dr.} \\ \quad \quad \} \quad 4 \quad | \quad (3,648 \\ 16 \quad \} \quad 4 \quad | \quad 6,912 \text{ oz.} \\ \quad \quad \} \quad 4 \quad | \quad (1,728 \\ 28 \quad \} \quad 4 \quad | \quad 12,432 \text{ lb.} \\ \quad \quad \} \quad 7 \quad | \quad (3,108 \\ \quad \quad \quad 4 \quad | \quad 3,444 \text{ gr.} \end{array}$$

facit ,861 C.wt.

2 Reduce 7s 6d. to the decimal of a pound. facit ,375

3 Reduce 9d. to the decimal of a pound. ,0375

4 Reduce 10s 9d.  $\frac{1}{2}$  to the decimal of a pound.

facit ,5385416+

5 Reduce 24 grains to the decimal of a lb.

facit ,0041666+

6 Reduce 14 drams, to the decimal of a lb. avoirdupois.

facit ,0546875

7 Reduce 4C. 2qr. to the decimal of a ton. facit ,225

8 Reduce 76 yards to the decimal of a mile.

facit ,04318+

9 Reduce 3qr. 2na. to the decimal of a yard.

facit ,875

10 Reduce 4 perches to the decimal of an acre.

facit ,025

11 Reduce 1 pint to the decimal of a gallon. ,125

12 Reduce 7 minutes to the decimal of a day.

facit ,00480+

13 Reduce 3 C.wt. 2qr. 14lb. to an C.wt.

8,625 C.wt.

14 Reduce 7yds. 2qr. 3na. to yards.

7,6875yds.

15 Reduce 13A. 1R. 14P. to acres.

13,3875A.

16 Reduce 3mo. 1a. 6da. to months.

3,42857+mo.

CASE



## CASE 3.

To reduce a decimal fraction to its value ;

### RULE.

Multiply it by the known parts of the integer.

**Note.** To find the value of any decimal of a £ by inspection ; double the first figure after the point for shillings, adding one, if the second be 5 or upwards ; the second, if less than 5, or its excess above 5, call tens, and the third units of farthings, abating one when above 12, and two if above 36.

### EXAMPLES.

1 What is the value of .7854166 of a pound ?

.7854166

20

By inspection.

.7854166

s. 15,7083820

12

s. 15 8 2 .

d. 8,499984

4

That is  $7+7+1=15s.$

and  $35-1=34grs.=8d.\frac{1}{2}$  } s. d.

= 15 8½

s. d. gr.

gr. 1,999936 answer 15 1 1,9999

2 What is the value of .76 of a pound ?

answer 15s. 2d. 1,6gr.

3 What is the value of .625 of a shilling ? answer 7d.½

4 What is the value of .8322916 of a £.

answer 16s. 7d.½

5 What is the value of .861 of an C.wt. ?

answer 3qr. 12lb. 6oz. 14.592dr.

6 What is the value of .7 of a lb. troy ?

answer 8oz. 8dwt.

7 What is the value of .761 of a day ?

answer 18hr. 15m. 50,4sec.

8 What is the value of .71 of 4oz. troy ?

answer 2oz. 16dwt. 19,2gr.

9 What is the value of .67 of a league ?

answer 2M. 3pls. 1yd. 3in. 1,8b.c.

10 What is the value of .4712 of an ell English ?

answer 2qr. 1,424na.

11 What

## 148 *The Single Rule of Three in Decimals.*

- 11 What is the value of ,092 of 3*A.* 2*R.*?  
*answer* 1*R.* 11,52*per.*
- 12 What is the value of ,3 of a year?  
*answer* 109*da.* 13*hr.* 48*min.*
- 13 What is the value of ,6875 of a yard?  
*answer* 2*qr.* 3*na.*
- 14 What is the value of ,3375 of an acre?  
*answer* 1*R.* 14*per.*
- 15 Find the value of ,785 of a £. by inspection.  
*answer* 15*s.* 8*d.* 4.
- 16 Find the value of ,875 of a £. by inspection.  
*answer* 17*s.* 6*d.*
- 17 What is the value of a tenement for nine years; at 12,4*l.* per annum?  
*answer* 111*l.* 12*s.*
- 18 Sold 25 yards of superfine scarlet cloth, at 2,75*l.* per yard: what was its value?  
*answer* 68*l.* 15*s.*
- 19 What is the sum of ,48 of a £. and ,16 of a shilling?  
*answer* 9*s.* 9,12*d.*
- 20 What is the sum of ,17 of a *lb.* troy, and ,84 of an oz.  
*answer* 2*oz.* 17*dwt.* 14,4*gr.*
- 21 What is the sum of ,17*T.* ,19*C.wt.* ,17*qr.* ,7*lb.*?  
*answer* 3*C.wt.* 2*qr.* 15,54*lb.*
- 22 What is the sum of ,78 acres, and ,67 rood?  
*answer* 3*R.* 31,6*per.*
- 23 What is the difference between ,17*l.* and 7*s.*?  
*answer* 2*s.* 8*d.* 1,6*qr.*
- 24 What is the difference between ,41 days, and ,16 of an hour?  
*answer* 9*hr.* 40*min.* 48*sec.*

## THE SINGLE RULE OF THREE IN DECIMALS.

The operation both in direct and inverse proportions are agreeably to those rules in pages 59 and 63, having regard to placing the points.

### DIRECT PROPORTION.

#### EXAMPLES.

- 1 If 1,4*lb.* of mace cost 14,5*s.* what cost 75,31*lb.*?  

<i>lb.</i>	<i>s.</i>	<i>lb.</i>	£.	<i>s.</i>	<i>d.</i>	<i>qr.</i>
As 1,4	: 14,5	:: 75,31	: 38	19	11	3,52

*answer.*

2 If

## The Single Rule of Three in Decimals. 143

2 If 1,6C. of sugar sell for 3*l*. 12,76*s*. what is the proportional cost of 3*hhds*. each 11C. 3*qr*. 10,12*lb*.

*answer* 8*l*. 15*s*. 3*d*. 3,36*qr*.

3 If 1,5*oz*. of silver be worth 7,8*s*. what is the value of 9,7*lb*.?

*answer* 20*l*. 5*s*. 3*d*. 1,44*qr*.

4 If 1,47C. of sugar be worth 4,5*l*. what is that for 1,7*lb*.?

*answer* 11,1*d*.

5 Sold 12,5 *hhds*. of wine, at 1,2*s*. per pint; query the amount?

*answer* 378*l*.

6 Bought 3 pieces of cloth, each 21,5 yards, at 12,3*s*. per yard; please to cast up the cost. *facit* 39*l*. 13*s*. 4,2*d*.

7 If 8,4*lb*. of tobacco cost 16*s*. 4,6*d*. what is the value of 3*hhds*. each 4C. 2*qr*. 7,4*lb*.

*answer* 149*l*. 12*s*. 3*d*.  $\frac{1}{4}$

8 How many yards are in a piece of cloth which brings 6*l*. 13,12*s*. at 4*s*. 2,6*d*. per yard?

*answer* 31,569*yds*.

9 Bought 5,8 tons of oil for 60,4*l*. whereof 50,9 gallons leaked out; what must the rest be sold for per gallon, that the purchaser may be no loser?

*answer* 10,27*d*.

10 A grocer bought 7,6C.*wt*. of sugar, at 40,1*s*. per C.*wt*. which he sold at 4,5*d*. per *lb*. whether did he gain or lose; and how much?

*answer* gained 14*s*. 5*d*. 1,12*qr*.

11 Bought 3C. 1,5*qr*. of cloves, at 2,75*s*. per *lb*. which was sold for 60*l*. 11*s*. 6*d*. query the gain?

*answer* 8*l*. 12*s*.

12 When a merchant buys 436 yards of cloth at 8,5*s*. per yard, what will he gain by disposing of it at 10,75*s*. per yard?

*answer* 49*l*. 1*s*.

13 A owes B 296,85*l*. but compounds for 7,5*s*. in the *£*. what sum must B receive?

*answer* 111*l*. 6*s*. 4*d*. 2*qr*.

14 How many English ells of linen may be bought for 25*l*. 18*s*. 1*d*.  $\frac{3}{4}$ , at 7*s*. 9*d*.  $\frac{1}{4}$  per yard?

*answer* 53*E*. 1*qr*.

15 If a yard of ribband sell for 4,5 cents, how many dollars will buy 345 yards?

*answer* 15,525, i.e. 15*D*. 52 $\frac{1}{2}$ *c*.

*D. d. c. m.*

16 When 675 yards cost 12,8 2 5, how many yards may be had for 38 mills?

*answer* 2 yards.

*D. d. c.*

17 If 19 yards of calico bring 25,7 5; what will 435,5 yards come to?

*D. d. c. m.*

*answer* 590,2 1 7 $\frac{3}{5}$

18 What

## 144 The Single Rule of Three in Decimals.

18 What must be paid for  $7\frac{3}{4}$  yards of broad cloth, at  $5\frac{1}{2}$  dollars per yard? *answer* 40,5625*D.* or 40*D.* 56 $\frac{1}{4}$ *cts.*

19 How does broad cloth sell per yard when  $7\frac{3}{4}$  yards cost 40*D.* 56 $\frac{1}{4}$  cents.? *answer* 5,5*D.*

20 The French foot is just 1,068*ft.* English; how tall then would a 6*ft.* Philadelphian be at Paris?

*answer* but 5,618*ft.*

## INVERSE PROPORTION.

### EXAMPLES.

1 How many men can do as much work in ,4 of a month, as 16 could in a month and a half?

*mo. men. mo. men.*

As 1,5 : 16 : ,4 : 60 *answer.*

2 If, when wheat flour is as high as 6*l.* per *Cwt.* the half penny cake weighs 1,1333*oz.* what should be the weight of it, when flour is only 1,8125*l.* per hundred weight?

*oz. oz. dr.*

*answer* 3,75 = 3 12

3. If a board be ,75 foot broad, what length will it require to measure 12 square feet? *answer* 16*ft.*

4 How much Persian ,75*yd.* wide will line 25,5 yards of five quarter cloth? *answer* 42,5*yds.*

5 A had 40,7 yards of linen for which B gave him 25,6 ells of Holland, valued at 4,5*s.* per ell; how was A's linen rated per yard? *answer* 2*s.* 9*d.* 3,8*qr.*

6 How many dollars of 7,5*s.* each, should be given in exchange for 100 French guineas, at 34,5*s.*? *answer* 460

7 What sum has A at interest, when it yields as much in  $7\frac{1}{2}$  months, as B's 450*l.* do in 15? *answer* 900*l.*

## THE DOUBLE RULE OF THREE IN DECIMALS.

Questions in this rule are wrought as in whole numbers, placing the points agreeably to the preceding directions.

### EXAMPLES.

1 If 3 men receive 8,9*l.* for 19,5 days labour; how much must 20 men have for 100,25 days?

## The Double Rule of Three in Decimals. 145

If 4 *M.* } 8,9*l.* } 20*M.* } answer £.305 0 8,2  
 19,5*da.* } 100,25*da.* }

2 If 2 persons receive 4,625*s* for one day's labour, how much should 4 persons have for the work of 10,5 days?

answer 4*l* 17*s* 1*d.*  $\frac{1}{2}$

3 If 16*s* 4*d.* be the portorage of 5,25 hundred weight for 20 miles; what must be paid for carrying 17,75 hundred weight 7,5 miles?

answer 1*l* 0*s* 8*d.*  $\frac{1}{4}$

4 How many men should reap 417,6 acres in 12 days, when 5 persons cut down  $\frac{1}{4}$  of that quantity in half the time?

answer 20 men.

5 Suppose the interest of 76,94*l.* for 9,5 months to be 15,25*l.* what principal will gain 6*l.* in 12,75 months?

answer 22*l* 11*s* 1*d.*  $\frac{1}{2}$

6 When 12 oxen graze down 16,25 acres, in 20 days; how much, of like pasture, would suffice 24 such cattle for 100 days?

answer 162,5 acres.

7 What money, at 3 $\frac{1}{4}$  per cent. per annum, will clear 38*l* 10*s.* in a year and a quarter?

answer 880*l.*

8 A cellar which is 22,5*ft.* long, 17,3 wide, and 10,25 deep, being dug in 2 $\frac{1}{2}$  days, by six men, working 12,3 hours a day; how many days, of 8,2 hours, should 9 men take to excavate one which measures 45, by 34,6 by 12,3 feet?

answer 12 days.

## INVOLUTION; OR THE RAISING OF POWERS.

**A** POWER is the product arising from multiplying any given number into itself continually a certain number of times; thus,

$2 \times 2 = 4$  is the second power, or square of 2.

$2 \times 2 \times 2 = 8$  the third power, or cube of 2.

$2 \times 2 \times 2 \times 2 = 16$  the fourth power of 2, &c.

The number denoting the power is called the index, or the exponent of that power.

If two or more powers are multiplied together, their product is that power whose index is the sum of the exponents of the factors; thus,

$2 \times 2 = 4$  the square of 2;  $4 \times 4 = 16 = 4^{\text{th}}$  power of 2;  
 and  $16 \times 16 = 256 = 8^{\text{th}}$  power of 2, &c.

N

TABLE

# 146 *Involution, or the Raising of Powers.*

TABLE of the first nine powers.

Roots	Squares	Cubes	4th power	5th power	6th power	7th power	8th power	9th power
1	1	1	1	1	1	1	1	1
2	4	8	16	32	64	128	256	512
3	9	27	81	243	729	2187	6561	19683
4	16	64	256	1024	4096	16384	65536	262144
5	25	125	625	3125	15625	78125	390625	1953125
6	36	216	1296	7776	46656	279936	1679616	10077696
7	49	343	2401	16807	117649	823543	5764801	40353607
8	64	512	4096	32768	262144	2097152	16777216	134217728
9	81	729	6561	59049	531441	4782969	43046721	387420489

## EXAMPLES.

1 What is the fifth power of 7?

$$7 \times 7 \times 7 \times 7 \times 7 = 16807 = \text{fifth power.}$$

2 What is the third power or cube of 35?

answer 42875

3 What is the fourth power of  $\frac{3}{4}$ ?

4 What is the fifth power of .029? ,000000020511149

5 What is the sixth power of 5.08?

answer 10190,005304479729

6 What is the eighth power of  $3\frac{1}{2}$ ?

17857<sup>316814</sup><sub>355314</sub>

## EVOLUTION: OR THE EXTRACTING OF ROOTS.

**T**HE root of any number, or power, is such a number, as, being multiplied into itself a certain number of times, will produce that power. Thus 2 is the square-root of 4, because  $2 \times 2 = 4$ ; and 4 is the cube root of 64, because  $4 \times 4 \times 4 = 64$ , and so on.

# The Square Root.

## THE SQUARE ROOT.

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**T**HE square of a number is the product arising from that number multiplied into itself.

Extraction of the square root is the finding of such a number, as, being multiplied by itself, will produce the number proposed.

### RULE.

1. Distinguish the given number into periods of two figures each, beginning at the units place, or decimal point; and when the decimal does not consist of an even number of figures, annex a cypher; and equal to the periods of whole numbers and decimals respectively will be the places of each in the root.

2. Deduct from the first period the greatest square it contains, setting the root thereof as a quotient figure, and doubling it for a divisor; and bring down the second period to the remainder, for a dividend.

3. Try how often the said divisor, with the resulting figure of this trial thereto annexed, are contained in the dividend, and set this resulting figure to both the divisor and root; then multiply and subtract as in division, and bring down the next period.

4. Double the ascertained root for a new divisor, and repeat the process to the end.

### PROOF.

Square the root, adding in the remainder (if any) which will equal the number given.

### EXAMPLES.

1 What is the square root of 30138,696025 ?

, , , , ,  
30138,696025 (173,605 answer

$$\begin{array}{r}
 1 \\
 27 \overline{) 301} \\
 \underline{189} \\
 343 \overline{) 1238} \\
 \underline{1029} \\
 3466 \overline{) 20969} \\
 \underline{20796} \\
 347205 \overline{) 1736025} \\
 \underline{1736025} \\
 0
 \end{array}$$

# The Square Root.

Note. When one more than half the figures of the root are found, the rest may be obtained by working as in contracted division of decimals.

2 Required the square root of 14876,2357?

$$\begin{array}{r}
 14876,2357(121,968175 \\
 \underline{1} \\
 22)48 \\
 \underline{44} \\
 241)476 \\
 \underline{241} \\
 2429)23523 \\
 \underline{21861} \\
 24386)166257 \\
 \underline{146816} \\
 24392)19941(8175 \\
 \underline{427} \\
 183 \\
 \underline{13} \\
 1
 \end{array}$$

*A. A. Hutcheson*

*June 5<sup>th</sup> 1827*

*[Signature]*

*W. J. Hallen*

*[Signature]*

3 Required the square-root of 5499025?

*facit 2345*

4 What is the square-root of 74770609?

*answer 8647*

5 What is the square-root of 368863?

*607,84092+*

6 What is the square-root of 3271,4007?

*57,19+*

7 What is the square-root of 2,2710957?

*1,50701+*

8 What is the square-root of 10?

*3,162277+*

9 What is the square-root of ,0003272481?

*,01809*

10 Required the side of a square acre of land?

*facit 12,649+per.*

11 A certain number of men gave 30s 1d. for a charitable purpose; each man giving as many pence as there were men: query the number?

*answer 19 men.*

12 If a circular pipe of 1,5 inches diameter fill a cistern in 5 hours; in what time would it be filled by one of 3,5 inches diameter?

*answer 55min. 6sec.*

*13 If*



13 If 484 trees be planted in a square orchard, how many must be in a row each way? *answer 22*

**Note 1.** The square of the longest side of a right angled triangle is equal to the sum of the squares of the other two sides; and consequently the difference of the square of the longest, and either of the other, is the square of the remaining side.

2. The square root of a vulgar fraction is found by reducing it to its lowest terms, and extracting the root of the numerator, for a numerator, and of the denominator, for a denominator. If it be a surd, reduce it to its equivalent decimal, &c.

3. A mixt number may be reduced to an improper fraction, or a decimal, and the root thereof extracted as before.

14 The wall of a fortress is 17 feet high, which is surrounded by a moat 20 feet in breadth; query the length of a ladder to reach from the outside of the moat to the top of the wall? *answer 26,2 feet.*

15 A line of 56 yards long will exactly reach from the top of a fort to the opposite bank of a river, known to be 24 yards broad; the height of the wall is required?

*answer 26,83+yards.*

16 Suppose a ladder, 60 feet long, be so planted as to reach a window 37 feet from the ground on one side of the street, and without moving it at the foot, will reach a window 23 feet high on the other side; what breadth was the street of? *answer 102,64 feet.*

17 What is the square-root of 1044? *answer 32*

18 What is the square-root of 1044? *7*

19 What is the square-root of 8148? *71528*

20 What is the square-root of 3726? *61*

21 What is the square-root of 1736? *41*

22 What is the square-root of 7617? *8,7649+*

## THE CUBE ROOT.

**T**HE Cube of a number is the product of that number multiplied into its square.

Extraction of the cube root is the finding of such a number, as, being multiplied into its square, will produce the number proposed.

### RULE.

*First,* Distinguish the proposed number into periods of three figures each, beginning at the units place, or decimal point:

point : and when the decimal does not consist of a complete period or periods, annex a cipher or ciphers to make it so; and the places of the root will be as many as the periods of the given cube in whole numbers and decimals respectively.

*Secondly*, Find the greatest root of the left hand period, which place to the right of the given number, and subtract the cube thereof from said period; and to the remainder bring down the next period for a dividend.

*Thirdly*, Take the triple square of the ascertained root for a defective divisor.

*Fourthly*, Reserve mentally the units and tens of the dividend, and try how often the defective divisor is contained in the rest; place the result of this trial to the root, and its square to the right of said divisor, supplying the place of tens with a cipher, if the square be less than 10.

*Fifthly*, Complete the divisor, by adding thereto the product of the last figure of the root by the rest, and by 80.

*Sixthly*, Multiply, subtract, and bring down the next period for a dividend, for which find a divisor as before; and so proceed with every period.

Note. Defective divisors, after the first, may be more concisely found by addition, thus : To the last complete divisor, add the number which completed it, with twice the square of the last figure in the root; the sum will be the next defective divisor.

#### EXAMPLES.

1 What is the cube root of 444194,947 ?

$$\begin{array}{r} 444194,947 \sqrt[3]{76,3 \text{ ans.}} \\ 343 \end{array}$$

$$\left\{ \begin{array}{l} \text{Defec. div. \& sqr. of 6} = 14736 \end{array} \right\} 101194$$

$$\left\{ \begin{array}{l} + 1260 = \text{complete divisor} \end{array} \right\} 159976 \quad 95975$$

$$\left\{ \begin{array}{l} \text{Defec. div. \& sqr. of 3} = 1732809 \end{array} \right\} 5218947$$

$$\left\{ \begin{array}{l} + 6840 = \text{complete divisor} \end{array} \right\} 1739649 \quad 5218947$$

0

2 What

- 2 What is the cube-root of 34328125 ? *answer* 325  
 3 What is the cube-root of 84604519 ? 439  
 4 What is the cube-root of 259694079 ? 638  
 5 What is the cube-root of 22069810125 ? 2805  
 6 What is the cube-root of 673373097125 ? 8765  
 7 What is the cube-root of 12,977875 ? 2,35  
 8 What is the cube-root of ,001906624 ? ,124  
 9 What is the cube-root of 15926,972504 ? 25,16+  
 10 What is the cube-root of 171,46677406 ? 5,555+  
 11 What is the difference between half a solid foot, and a solid half foot ? *answer* 3 half feet.  
 12 In a cubical foot, how many cubes of 6 inches, and how many of three, are contained therein ?

*answer* 8 of 6in. and 64 of 3in.

- 13 The content of an oblong cellar is 1953,125 cubic feet; required the side of a cubical cellar that shall contain just as much ? *answer* 12,5 feet.

- 14 A stone of a cubic form contains 474552 solid inches; what is the superficial content of one of its sides ?

*answer* 6084 inches.

- 15 A merchant laid out 691l 4s. in cloths, but forgot the number of pieces purchased, also how many yards were in each piece, and what they cost him per yard; but remembers, that they cost him as many shillings per yard as there were yards in each piece, and that there was just as many pieces: query the number purchased ? *answer* 24

Note 1. The cube root of a vulgar fraction is found by reducing it to its lowest terms and extracting the root of the numerator for a numerator, and of the denominator for a denominator. If it be a surd, extract the root of its equivalent decimal.

2. A mixt number may be reduced to an improper fraction, or a decimal, and the root thereof extracted.

- 16 What is the cube-root of  $\frac{352}{1188}$  ? *answer*  $\frac{2}{3}$   
 17 What is the cube-root of  $\frac{648}{3000}$  ?  $\frac{3}{10}$   
 18 What is the cube-root of  $\frac{4}{9}$  ? ,763  
 19 What is the cube-root of  $\frac{5}{7}$  ? ,949+  
 20 What is the cube-root of  $13\frac{1}{3}$  ? 2,3908+  
 21 What is the cube-root of  $42\frac{1}{4}$  ? 3 $\frac{1}{2}$   
 22 What is the cube-root of  $51\frac{1}{2}$  ? 1 $\frac{1}{2}$   
 23 What is the cube-root of  $405\frac{28}{125}$  ? 7 $\frac{1}{5}$   
 24 What is the cube-root of  $7\frac{3}{4}$  ? 1,966+  
 25 What is the cube-root of  $9\frac{1}{8}$  ? 2,092+

GENERAL

## GENERAL RULE FOR EXTRACTING THE ROOTS OF ALL POWERS.

**F**IRST, if the index of the power be even, extract the square-root of the given number; whereby it will be depressed to a power half as high; or if the index will divide by 3 without remainder, take the cube-root for a power  $\frac{1}{3}$  as high; thus proceed till the required root be obtained, or an odd power result, the index of which will not divide evenly by 3.

II. The root of such an odd power may be extracted thus:

*First*, Beginning at units, point the given number into periods of as many figures each as are expressed by its index.

*Secondly*, Find such a figure or figures, by the table of powers or by trial, as will be nearest the first of the root, whether greater or less.

*Thirdly*, Involve the part of the root so found to the power, and take the difference between this power and as many periods of the given number as there are figures obtained of the root, and multiply this difference by the said figures for a dividend.

*Fourthly*, Multiply the sum of the same periods and power by the integral half of the index (*i. e.* for a 5th power, by 2, a 7th by 3, &c.) and to the product add the said power for a divisor.

*Fifthly*, Apply the quotient, as a correction to the part of the root before found, by addition or subtraction, accordingly as that part is less or more than just.

*Sixthly*, Repeat the operation, if greater accuracy, or more figures in the root be desired; using the root so corrected instead of the figure or figures first found, &c.

### EXAMPLES.

1 What is the 5th root of 1,2461819?

$$\begin{array}{r}
 1,24618 \\
 \underline{1,00000} \\
 2,4618 \\
 \quad 2 \quad 1,00000 \quad .045 \\
 \underline{4,49236} \quad \underline{,24618} \quad 1,045 \text{ root.} \\
 1,00000 \quad 1,0 \\
 \hline
 \text{Divide } 5) 49236 \quad 246180(.045 \\
 \underline{2197} \\
 263 \\
 \underline{275}
 \end{array}$$

- 2 What is the cube-root of  $\frac{1}{2}$ ? *answer* ,7937005  
 3 What is the fourth root of 97,41? 8,1415999  
 4 What is the sixth root of 21035,8? 5,254087  
 5 What is the seventh root of 34487717467307513182  
 492153794673? *answer* 32017  
 6 What is the eighth root of 11210162813204762362464  
 97942460481? *answer* 13527  
 7 What is the ninth root of 9763796029890739602796  
 30298890? *answer* 2148,7201  
 8 What is the 365th root of 1,05? 1,0001336

## ARITHMETICAL PROGRESSION.

**A**RITHMETICAL Progression is a rank, or series of numbers, which increase or decrease by a common difference, in which five particulars are to be observed, viz.

- First*, The first term;
- Secondly*, The common excess, or difference;
- Thirdly*, The last term;
- Fourthly*, The number of terms;
- Fifthly*, The sum of all the terms.

**Note.** *In any series of numbers in arithmetical progression the sum of the two extremes will be equal to the sum of any two terms equally distant therefrom: as, 2, 4, 6, 8, 10, 12; where  $2+12=14$ ; so  $4+10=14$ ; and  $6+8=14$ ; or 3, 6, 9, 12, 15; where  $3+15=18$ ; also  $6+12=18$ ; and  $9+9=18$ .*

### CASE 1.

The first term, common difference, and number of terms given, to find the last term, and sum of all the terms;

### RULE.

*First*, Multiply the number of terms, less 1, by the common difference, and to that product add the first term, the sum is the last term.

*Secondly*, Multiply the sum of the two extremes by the number of terms, and half the product will be the sum of the series.

### EXAMPLES.

## EXAMPLES.

1 Bought 19 yards of shalloon, at 1*d.* for the first yard, 3*d.* for the second, 5*d.* for the third, &c. increasing 2*d.* every yard; what did they amount to?

$$19-1=18$$

$$1+37=38$$

2

19 number of terms.

36

342

+ 1

38

The last term 37

2)722

12)361 sum of the terms.

2,0)3,0 1

£. 1 10 1 answer.

2 Sixteen persons bestowed charity to a poor man; the first gave 5*d.* the second 9*d.* and so on in arithmetical progression; what did the last person give; and what sum did the indigent person receive?

answer the last gave 5*s.* 5*d.* sum received 2*l.* 6*s.* 8*d.*

3 A merchant sold 100 yards of cloth; for the first yard he received 1*s.* for the second 2*s.* for the third 3*s.* &c. what sum did he receive?

answer 252*l.* 10*s.*

4 Admit 100 stones were laid two yards distant from each other in a right line, and a basket placed two yards from the first stone; what distance must a person travel, to gather them singly into the basket?

answer 11*M.* 3*fur.* 180*yds.*

5 Sold 54 yards of cloth; the price of the first yard was 2*s.* of the second 5*s.* &c. what was the price of the last yard, and sum of all?

answer { the last *yd.* 8*l.* 1*s.*  
whole sum 220*l.* 1*s.*

6 H covenanted with K to serve him 14 years, and to have 5*l.* the first year, and his wages to increase annually 2*l.* during the term, what had he the last year, what on an average yearly, and what for the whole time?

answer { 31*l.* the last year.  
18*l.* annually.  
252*l.* whole time.

CASE

**CASE 2.**

When the two extremes and number of terms are given, and the common difference of all the terms required;

**RULE.**

Divide the difference of the extremes by the number of terms, less one, the quotient will be the common difference.

**EXAMPLES.**

1 Admit a debt be discharged at 16 several payments in arithmetical progression; the first to be 14*l.* the last 100*l.* what is the common difference, and what each payment, and the whole debt?

$$\begin{array}{r} 100 - 14 \\ \hline 16 - 1 \end{array} \quad \begin{array}{l} \text{£. s. d.} \\ 5 \quad 14 \quad 8 \text{ common difference.} \\ 14 \quad 0 \quad 0 \text{ the first payment.} \\ \hline 19 \quad 14 \quad 8 = \text{second.} \\ \hline 25 \quad 9 \quad 4 = \text{third, \&c.} \end{array}$$

$$14 + 100 \times 8 = 912*l.* \text{ the whole debt.}$$

2 A man had 10 sons, whose several ages differed alike; the youngest was 3 years old, and the eldest 48; what was the common difference of their ages? *answer* 5 years.

3 There are 21 persons, whose ages are equally distant from each other; the youngest 20 years old, and the eldest 60; what is the common difference of their ages, and the age of each person? *answer* common difference 2 years.  
20 the age of the first person.

$$\begin{array}{ll} 20 + 2 = 22 & \text{of the second.} \\ 22 + 2 = 24 & \text{of the third, \&c.} \end{array}$$

4 A footman is to travel from Philadelphia to a certain place in 19 days, and to go but six miles the first day, increasing every day by an equal excess, so that the last day's journey may be 60 miles; what is the common difference, and distance of the journey?

$$\text{answer } \left\{ \begin{array}{l} \text{Common difference } 3 \\ \text{Distance } 627 \end{array} \right\} \text{ miles.}$$

**GEOMETRICAL**

**GEOMETRICAL PROGRESSION.**

**GEOMETRICAL** Progression is a series of numbers, increasing by a common multiplier, or decreasing by a common divisor, called the ratio; as, 2, 4, 8, 16, 32, &c. increase by the multiplier, 2; and 32, 16, 8, 4, 2, decrease continually by the divisor 2, &c.

The last term and sum of the series are found by this

**RULE.**

Raise the ratio to the power whose index is one less than the number of terms given, which multiply by the first term, that product is the last term or greater extreme.

Multiply the last term by the ratio, from the product subtract the first term, and divide the remainder by the ratio less one; the quotient will be the sum of the series.

**EXAMPLES.**

1 Sold 24 yards of Holland, at 2*d.* for the first yard, 4*d.* the second, 8*d.* the third, &c. in a duplicate proportion; how much do they amount to?

1	2	3	4	indices,
2	4	8	16	leading terms.
				16

---

256 8th term.

256

---

65536 16th term.

256

---

1677216 24th last term.

2 ratio.

---

33554432

2 first term.

---

12)33554430 sum of the series.

---

2,0)279620,2 6

---

ans. £. 139810,2 6

2 Bought



2 Bought 30 bushels of wheat; the first bushel for 2*d.* the second 4*d.* the third 8*d.* doubling the price of each preceding bushel for that of the next; query the amount, and price per bushel at an average?

answer { 8947848*l* 10*s* 6*d.* Amount.  
298261*l* 12*s* 4*d.* per Bushel.

3 Sold 15 yards of sattin, the first yard for 1*s.* the second for 2*s.* the third for 4*s.* &c. what sum did they amount to?

answer 1638*l* 7*s.*

4 Admit a goldsmith sold one *lb.* of gold, at one farthing for the first ounce, a penny for the second, 4*d.* for the third, &c. in a quadruple proportion; what did it amount to? and what did he gain by it, supposing it cost him 4*l.* per ounce?

answer { 5823*l* 8*s* 5*d.* Sold for.  
5777*l* 8*s* 6*d.* Gained.

5 What sum would purchase a horse with 4 shoes, and 8 nails in each shoe, at one farthing for the first nail, a half-penny for the second, a penny for the third, &c. doubling to the last?

answer 4473924*l* 5*s* 3*d.*

6 Suppose a man wrought 20 days, and received for the first day 4 barley corns, for the second 12, for the third 36, &c. in a triple proportion; what did the twenty days labour come to, rating the barley at 2*s.* 6*d.* per bushel?

answer 1773*l* 7*s* 6*d.*

Note. 7680 Wheat, or Barley corns, are supposed to make a pint.

7 Sold 30 yards of velvet, at 2 pins for the first yard, 6 for the second, 18 for the third, &c. and these disposed of at one farthing per 100, how much did the velvet amount to? And whether did the seller gain or lose, and how much, supposing the prime cost of the velvet at 50*l.* per yard?

answer { 2144699292*l* 13*s* 0*d.* Amount.  
2144697792*l* 13*s* 0*d.* Gained.

8 A certain person married his daughter on new year's day, and gave her one guinea towards her portion, promising to double it on the first day of every month for one year; what was her portion in sterling money?

answer 4299*l* 15*s.*

## SIMPLE INTEREST—BY DECIMALS.

Note. The ratio is the Interest of 1*l.* for one year, and is thus found.

$$\begin{array}{l} \text{As } \left\{ \begin{array}{l} \text{£.} \quad \text{£.} \quad \text{£.} \quad \text{£.} \\ 100 : 5 \quad :: 1 \quad ,05 \\ 100 : 5,5 \quad :: 1 \quad ,055 \\ 100 : 6 \quad :: 1 \quad ,06 \text{ \&c.} \end{array} \right. \end{array}$$

Which is only dividing the rate per cent. by 100, by moving the point two places to the left.

## A TABLE OF RATIOS.

Rate per Cent.	Ratio.	Rate per Cent.	Ratio.
2	.02	6½	.065
3	.03	7	.07
3½	.035	7½	.075
4	.04	8	.08
4½	.045	8½	.085
5	.05	9	.09
5½	.055	9½	.095
6	.06	10	.1

The principal, time, and ratio given, to find the interest, and amount.

## RULE.

Multiply the principal, time, and ratio together, the last product will be the interest, commission, brokerage, &c. to which add the principal, and the sum will be the amount.

Note. In operations of interest by decimals, the money should be in the denominations of pounds, or dollars, and the time in years, with their parts (if any) annexed decimally.

## EXAMPLES.

1 Required the amount of 537*l.* 10*s.* at 6 per cent. per annum for 5 years?

Principal 537,5  $\times$  5  $\times$  ,06 = 161,25 Interest.

537,5 Principal.

£. 698,75 = 698*l.* 15*s.* answer.

2 What

2 What is the interest of 917*l* 16*s*. at 5 per cent. per annum for 7 years? *answer* 221*l* 4*s* 7*d*.

3 If my correspondent be to have 4½ per cent. what will his commission on 391*l* 17*s*. come to? *answer* 17*l* 12*s* 7*d*.½

4 What will be the interest and amount of 567*l* 10*s*. in 9 years, at 6 per cent. per annum? *answer* { 306*l* 9*s*. Interest.  
873*l* 19*s*. Amount.

5 What is the interest of 4726*l* 18*s* 6*d*.½ for 3½ years, at 7 per cent. per annum? *answer* 1158*l* 1*s* 11*d*.

6 What will 9526*l* 12*s* 9*d*. amount to in 12 years and 9 months, at 7 per cent. per annum? *answer* 18029*l* 3*s* 2*d*.½

## ALLIGATION.

**A**LLIGATION is a rule for adjusting the prices and simples of compound quantities.

### CASE 1.

When several simple quantities and their prices are given, and a mean price of any part of the compound is required.

### RULE.

As the sum of the several quantities  
Is to their total value;  
So is any part of the composition  
To its value.

### EXAMPLES.

1 If 19 bushels of wheat at 6*s*. the bushel, 40 of rye at 4*s*. and 12 of barley at 8*s*. be mixt together; what is a bushel of this mixture worth?

<i>B.</i>	<i>s.</i>
19 at 6	= 114
40 at 4	= 160
12 at 3	= 36

—	—	<i>s.</i>	<i>d.</i>
71	) 310	4	½ <i>answer</i> .

2 A grocer mixed sugars; 2 *C.wt.* at 56*s*. 1 *C.wt.* at 43*s*. and 2 *C.wt.* at 50*s*. per *C.wt.* what is 3 *C.wt.* of this mixture worth? *answer* 7*l* 13*s*.

3 If

3 If 4oz. of silver, worth 5s. the ounce, be melted with 8oz. at 4s. what is one ounce of this mixture worth?

*answer 4s 4d.*

4 A wine merchant mixes 12 gallons of wine at 4s 10d. the gallon, with 24 gallons, at 5s 6d. and 16 at 6s 3d.; what is a gallon of this mixture worth?

*answer 5s. 7d.*

5 A goldsmith melted together 8oz. of gold of 22 carats fine, 1lb. 8oz. of 21 carats fine, and 10oz. of 18 carats fine; what is the quality or fineness of the composition?

*answer 20<sup>8</sup>/<sub>17</sub> carats fine.*

6 A refiner melted 5lb. of silver bullion of 8oz. fine, with 10lb. of 7oz. and 15lb. of 6oz. fine; of what fineness is 1lb. of this mass?

*answer 6oz. 13dwt. 8gr. fine.*

### CASE 2.

When the prices of several samples are given, to find how much of each, at their respective rates, must be taken to make a compound at any proposed price;

### RULE.

Write the rates of the simples under each other; link each rate, which is less than the mean rate, with one or more that is greater; the difference or sum of the differences, between each rate and the mean price, placed opposite the respective rate or rates, with which it is linked, will be the several quantities required.

Note 1. If all the given prices be greater, or less than the mean rate, they must be linked to a cipher.

2. Different modes of linking will produce different answers.

### EXAMPLES.

1 How much rye at 4s. the bushel, barley at 3s. and oats at 2s. will make a mixture worth 2s 6d. the bushel?

$$\begin{array}{rcl} \text{Mean rate } 20 & \left\{ \begin{array}{l} 48 \\ 36 \\ 24 \end{array} \right. & \begin{array}{l} - \\ - \\ - \end{array} \begin{array}{l} 6 \text{ at } 4 \\ 6 \text{ at } 3 \\ 18 + 6 = 24 \end{array} \end{array} \quad \left. \begin{array}{l} \\ \\ 2 \end{array} \right\} \text{answer.}$$

2 Canary at 2s. a quart, Sherry at 16d. and Malaga at 1s. how much of each must be taken, that the mixture may be worth 1s 6d. the quart?

$$\text{answer } \left\{ \begin{array}{l} 8 \text{ quarts of Canary,} \\ 6 \text{ Sherry, and} \\ 6 \text{ Malaga.} \end{array} \right.$$

3 A

3 A druggist had several sorts of tea, viz. at 12s. per lb. at 11s. at 9s. and at 8s. how much of each sort must be taken to be sold at 10s. per lb.

	<i>lb. s.p.lb.</i>		<i>lb. s.p.lb.</i>		<i>lb. s.p.lb.</i>
1 ans.	$\begin{cases} 2 \text{ at } 12 \\ 1 \quad 11 \\ 1 \quad 9 \\ 2 \quad 8 \end{cases}$	2 ans.	$\begin{cases} 3 \text{ at } 12 \\ 2 \quad 11 \\ 2 \quad 9 \\ 3 \quad 8 \end{cases}$	3 ans.	$\begin{cases} 1 \text{ at } 12 \\ 2 \quad 11 \\ 2 \quad 9 \\ 1 \quad 8 \end{cases}$
4 ans.	$\begin{cases} 1 \text{ at } 12 \\ 3 \quad 11 \\ 3 \quad 9 \\ 1 \quad 8 \end{cases}$	5 ans.	$\begin{cases} 3 \text{ at } 12 \\ 1 \quad 11 \\ 3 \quad 9 \\ 1 \quad 8 \end{cases}$	6 ans.	$\begin{cases} 2 \text{ at } 12 \\ 3 \quad 11 \\ 1 \quad 9 \\ 3 \quad 8 \end{cases}$

7 answer 3 lb. of each sort.

4 How much sugar at 4d. at 6d. and at 11d. per pound, must be mixed together, so that the composition may be worth 7d. per lb.

answer 1lb. or 1 Cwt. of each, or any other weight of equal quantity.

5 It is required to mix several sorts of wine, at 3s. 5s. and 7s. per gallon, with water, that the mixture may be worth 4s. per gallon; how much of each sort must the mixture consist of?

answer 1 gal. wine at 3s. 1 ditto. at 5s. 4 ditto at 7s. and 3 gals. water.

### CASE 3.

When the rate of all the simples, the quantity of one of them, and the compound rate of the whole mixture are given, to find the several quantities of the rest;

### RULE.

Place the mean rate, and the several prices, and take their differences, as in case 2; then,

As the differences of the same name with the quantity given

Is to the rest of the differences respectively;

So is the quantity given

To the several quantities required.

## EXAMPLES.

1 A merchant has 40*lb.* of tea, at 6*s.* per *lb.* which he would mix with some at 5*s.* 8*d.* at 5*s.* 2*d.* and at 4*s.* 6*d.* per *lb.* how much of each sort must he take, to mix with the 40*lb.* that he may sell the mixture at 5*s.* 5*d.* per *lb.*—

$$65 \left\{ \begin{array}{l} 54 \\ 62 \\ 68 \\ 72 \end{array} \right\} \begin{array}{l} - 3+7=10 \\ - 3+7=10 \\ - 11+3=14 \\ - 11+3=14 \end{array}$$

against the price of the quantity given.

$$\text{As } 14 : \left\{ \begin{array}{l} .0 : \\ 40 : \end{array} \right\} 40 : \left\{ \begin{array}{l} 284 \text{ at } 4\text{s } 6\text{d. and } 5\text{s } 2\text{d. per lb.} \\ 40 \text{ at } 5\text{s } 8\text{d. per lb.} \end{array} \right\} \text{ans}$$

2 How much barley at 2*s.* 6*d.* rye at 3*s.* and wheat at 4*s.* per bushel, must be mixed with 12 bushels of oats at 18*d.* per bushel, that the whole may rate at 1*s.* 10*d.* per bushel?  
answer 1 bushel of each.

3 How much gold of 16, 20, and 24 carats fine, and how much alloy, must be mixed with 100*oz.* of 18 carats fine, that the composition may be 22 carats fine?

answer 100*oz.* of 16 carats fine, 10 of 20, 170 of 24, and 10 of alloy.

4 Ten bushels of wheat at 4*s.* per bushel, with rye at 3*s.* barley at 2*s.* and oats at 1*s.* what quantity of these must be mixed with the wheat to rate at 2*s.* 4*d.* per bushel?

$$1 \text{ ans. } \left\{ \begin{array}{l} 2\text{bu. } 2\text{p. of rye,} \\ 5 \quad \text{barley,} \\ 12 \quad 2 \quad \text{oats.} \end{array} \right.$$

$$2 \text{ ans. } \left\{ \begin{array}{l} 40\text{bu. of rye,} \\ 50 \quad \text{barley,} \\ 20 \quad \text{oats.} \end{array} \right.$$

$$3 \text{ ans. } \left\{ \begin{array}{l} 8\text{bu. of rye,} \\ 10 \quad \text{barley,} \\ 14 \quad \text{oats.} \end{array} \right.$$

$$4 \text{ ans. } \left\{ \begin{array}{l} 10\text{bu. of rye,} \\ 14 \quad \text{barley,} \\ 14 \quad \text{oats.} \end{array} \right.$$

$$5 \text{ ans. } \left\{ \begin{array}{l} 12\text{bu. } 2\text{p. of rye,} \\ 5 \quad \text{barley,} \\ 17 \quad 2 \quad \text{oats.} \end{array} \right.$$

$$6 \text{ ans. } \left\{ \begin{array}{l} 2\text{bu. of rye,} \\ 14 \quad \text{barley,} \\ 10 \quad \text{oats.} \end{array} \right.$$

$$7 \text{ ans. } \left\{ \begin{array}{l} 50\text{bu. of rye,} \\ 70 \quad \text{barley,} \\ 20 \quad \text{oats.} \end{array} \right.$$

## CASE 4.

When the rates of the several simples, the quantity to be compounded, and the mean rate thereof are given, to find the quantity of each simple;

RULE.

**RULE. -**

Link the several prices, and place their differences as before; then,

As the sum of the differences  
Is to the quantity to be compounded;  
So is the difference opposite each rate  
To the required quantity of that price.

**EXAMPLES.**

1 A brewer had 3 sorts of beer, viz. at 10*d.* 8*d.* and 6*d.* per gallon; how much of each sort must he take, to make 30 gallons, worth 7*d.* per gallon?

7*d.* { 10 ) - - 1 As 6 : 30 :: 1 to 5 gals. at 10*d.* & 8*d.*  
      { 8 ) - - 1 6 : 30 :: 4 to 20 at 6*d.*  
      { 6 ) 3+1=4 answer.

6

2 A druggist compounds medicines, at 4*s.* 5*s.* and 8*s.* per *lb.* to make two parcels, one of 21*lb.* at 6*s.* the other of 35*lb.* at 7*s.* per *lb.* what quantity of each must be taken?

answer { 6*lb.* at 4*s.* } = 21*lb.* at 6*s.* &c. { 5*lb.* at 4*s.*  
          { 6     5   }                                { 5     5  
          { 9     8   }                                { 25    8  
  = 35*lb.* at 7*s.* per *lb.*

3 A merchant had 4 sorts of coffee, at 8*d.* 12*d.* 18*d.* and 22*d.* per *lb.* the worst would not sell, and the best was too dear, he therefore concluded to mix 120 *lb.* what quantity of each must he take, so as to sell at 16*d.* per *lb.*

answer 36*lb.* at 8*d.* 12 at 12*d.* 24 at 18*d.* and 48 at 22*d.*

4 How many gallons of water must be mixed with wine at 4*s.* per gallon, so as to fill a vessel of 80 gallons, that may be afforded at 2*s.* 9*d.* per gallon?

answer 25 gallons of water with 55 of wine.

5 A goldsmith has gold of 15, 17, 20, and 22 carats fine, and would melt together of each of these so much, as to make a mass of 40*oz.* of 18 carats fine; how much of each sort is necessary?

answer 16*oz.* of 15, 4 of 17, 8 of 20, & 12 of 22 carats fine.

**POSITION.**

**POSITION.**

**P**OSITION is a rule for finding an unknown number, by one or more supposed numbers; and is either single or double.

**SINGLE POSITION.**

Single position teaches to resolve such questions as require only one supposed number.

**RULE.**

Work with a supposed number according to the tenor of the question; then,

As the result of that operation  
Is to the supposed number;  
So is the number given  
To that required.

**PROOF.**

Work with the answer according to the tenor of the question, and the result must equal the given number.

Note. If the results of two or more supposed numbers be in the same proportion as the number supposed to or,  
If upon working with two supposed numbers, and multiplying each of them by the result of the other, the products be equal, then the question may be solved by *single position*, otherwise not.

**EXAMPLES.**

1 A person, after spending  $\frac{1}{3}$  and  $\frac{1}{4}$  of his money, had 60*l.* left; what had he at first?

Suppose  $\frac{\text{£.}}{24}$  As  $\frac{\text{£.}}{10} : \frac{\text{£.}}{24} :: \frac{\text{£.}}{60} : \frac{\text{£.}}{144}$  *answer.*

$$\begin{array}{r} \frac{1}{3} = 8 \\ \frac{1}{4} = 6 \\ \hline 14 \end{array}$$

$$\begin{array}{r} \frac{1}{3} = 48 \\ \frac{1}{4} = 36 \\ \hline 84 \end{array}$$

Result 10

60 Proof.

2 B's age is  $1\frac{1}{2}$  A's; C's twice B's; both with A's make 132 years; how old is each of them?

*answer* A 24, B 36, and C 72 years.

3 What



3. What sum is that, of which the  $\frac{1}{2}$ ,  $\frac{1}{3}$  and  $\frac{1}{4}$  make 74.  
*answer 120l.*
4. What sum of money, at 6 per cent. per annum, simple interest, will amount to 500l. in 10 years? *answer 312l 16s.*
5. Three unequal vents will severally empty a vessel of 120 gallons in 1 hour, 2 hours, and 3 hours; if running together, what time is necessary? *answer 33min. 43 $\frac{1}{2}$ sec.*
6. Of a certain sum given A  $\frac{1}{2}$ , B  $\frac{1}{4}$ , C  $\frac{1}{8}$ , and D the rest, which is 28l. the sum is required? *answer 112l.*
7. What is the age of a person who says, that if  $\frac{2}{3}$  of the years I have lived be multiplied by 7, and  $\frac{2}{3}$  of them be added to the product, the sum will be 292? *answer 60 years.*
8. Required the sum, the  $\frac{1}{2}$ ,  $\frac{1}{3}$ , and  $\frac{1}{4}$  of which made 94l.  
*answer 120l.*
9. What sum, at 6 per cent. per annum, will amount to 860l. in 12 years? *answer 500l.*
10. A person having about him a certain number of dollars, said, that  $\frac{1}{2}$ ,  $\frac{1}{3}$ ,  $\frac{1}{4}$  and  $\frac{1}{5}$  of them would make 57; how many had he? *answer 60.*
11. A schoolmaster being asked how many scholars he had, answered, if to double the number I add  $\frac{1}{2}$ ,  $\frac{1}{3}$ , and  $\frac{1}{4}$  of them, I shall have 333; how many had he? *answer 108*
12. A saves  $\frac{1}{4}$  of his income; but B who has the same salary, by living twice as fast as A, sinks 50l. a year; how much then have they per annum? *answer 150l. each.*
13. The yearly interest of Charlotte's money, at 6 per cent. exceeds  $\frac{1}{10}$  of the principal by an 100l. and she does not intend to marry any man, who is not scholar enough to tell her fortune; pray what is it? *answer 10000l.*

## DOUBLE POSITION.

Double position teaches to solve such questions as require two supposed numbers in the operation.

## RULE.

Suppose two numbers, and work with each agreeably to the tenor of the question, noting the errors of the results: multiply the errors of each operation into the supposed number of the other; then,

### ***Double Position.***

If the errors be alike, *i. e.* both too much, or too little, take their difference for a divisor, and the difference of the product for a dividend : but if unlike, take their sum for a divisor, and the sum of the products for a dividend.

**Note.** In many instances, if 0 be used for the first, and 1 for the second of the supposed number, the first of the errors, divided by their difference, will be the answer.

**Proof as in single position.**

### EXAMPLES.

1 A farmer hired a labourer on this condition, that for every day he worked, he should receive 12d. but for every day he was idle he should be fined 8d. when 390 days were past, neither of them was indebted to the other ; how many days did he work.

Suppose 1st. 140 working days, 2d. 150  
390—140=250 idle 240

$140 \times 12 = 1680$  earned     $150 \times 12 = 1800$   
 $250 \times 8 = 2000$  fined     $240 \times 8 = 1920$

**Error too little 320**  
**150**

**too little 120**  
**140**

<b>\$20</b>	<b>48000</b>
<b>120</b>	<b>16800</b>

16800

3/00                      )312/00

**answer 156 days.**

Or thus :

Suppose 1st. 0 working day  
then 390 idle

0x12=                      0 earned  
390x 8=                    3120 fined

$$1 \times 12 = 12$$
$$389 \times 8 = 3112$$

**Error too little** 3120  
3100

**too little 2100**

**2|0)312|0**

**answer 156 days.**

2 Divide 100*l.* so that B may have twice as much as A, wanting 8*l.* and C three times as much, wanting 15*l.* what is each man's share ?

*answer* A 20*l.* 10*s.* B 38*l.* C 46*l.* 10*s.*

3 Of 100*l.* expenditures, B paid 10*l.* more than A, and C as much as A and B; each man's part is required ?

*answer* A 20*l.* B 30*l.* C 50*l.*

4 A is 20 years of age: B's age is A's and half C's, and C's equals them both; their several ages are required ?

*answer* A 20, B 60, C 80 years.

5 The head of a fish is 9 inches long, and its tail is as long as its head and half the body, and the length of the body equal these of the head and tail; what is its whole length ?

*answer* 6 feet.

6 A labourer hired for 40 days upon this condition, that he should receive 20*d.* for every day he wrought, and forfeit 10*d.* for every day he was idle; at settlement he received 2*l.* 1*s.* 8*d.* how many days did he work, and how many was he idle ?

*answer* wrought 30 days, idle 10.

7 Bought 15 yards for 3*l.* 10*s.* viz. damask at 8*s.* per yard, and lining for it, at 3*s.* per yard; what quantity was there of each ?

*answer* { 5 yards damask.  
10 ditto lining.

8 A and B put equal sums of money in trade; A gained a sum equal to  $\frac{1}{4}$  of his stock, and B lost 225*l.* then A's money was double that of B's; what capital did each of them begin with ?

*answer* 600*l.*

9 When first the marriage knot was ty'd

Between my wife and me,

My age was to that of my bride

As three times three to three;

But now when ten, and half ten years,

We man and wife have been,

Her age to mine exactly bears,

As eight is to sixteen:

Now tell, I pray, from what I've said,

What were our ages when we wed ?

*answer* { Thy age when marry'd must have been  
Just forty-five; thy wife's fifteen.

**PERMUTATION.**

## PERMUTATION.

**P**ERMUTATION is a rule for finding how many different ways any given number of things may be varied in positions, or succession; thus, abc, acb, bac, bca, cab, cba, are six different positions of three letters.

## RULE.

Multiply all the terms of the natural series continually from 1 to the given number inclusive, the last product will be the changes required.

## EXAMPLES.

1 In how many different positions can 5 persons place themselves at a table?  $1 \times 2 \times 3 \times 4 \times 5 = 120$  answer.

2 What number of changes may be rung upon 12 bells, and in what time may they be rung, allowing 3 seconds to every round? answer { 479001600 changes.

3 What time will it require for 8 persons to seat themselves every day differently at dinner? ans. 110yr. 142da.

4 What number of variations will the 26 letters of the alphabet admit of? ans. 403291461126605635584000000

## COMBINATION.

**C**OMBINATION discovers how many different ways a less number of things may be combined out of a greater; thus, out of the letters a, b, c, are three different combinations, of two, viz. ab, ac, bc.

## RULE.

Take a series proceeding from and increasing by a unit, up to the number to be combined; and another series of as many places, decreasing by unity, from the number out of which the combinations are to be made; multiply the first continually for a divisor, and the latter for a dividend, the quotient will be the answer.

## EXAMPLES.

1 How many combinations of 5 letters in 10?

$$\frac{10 \times 9 \times 8 \times 7 \times 6}{1 \times 2 \times 3 \times 4 \times 5} = 252 \text{ answer.}$$

2 What is the value of as many different dozens as may be chosen out of 24, at 1*d.* per dozen ? *ans.* 11267*l* 6*s* 4*d.*

3 How many different ways may a butcher select 50 sheep out of a flock containing 100, so as not to make the same choice twice ? *ans.* 10891306544874079237172497256

## DUODECIMALS.

**D**UODECIMALS are fractions of a foot, or of an inch, or parts of an inch, having 12 for their denominator.

The denominations are ;

{ 12 Fourths ""	make 1 Third ""
{ 12 Thirds	1 Second "
{ 12 Seconds	1 Inch <i>I.</i>
{ 12 Inches	1 Foot <i>Ft.</i>

## ADDITION OF DUODECIMALS.

### RULE.

Add as in compound addition, carrying one for each 12 to the next denomination.

### EXAMPLES.

<i>Ft.</i>	<i>I.</i>	<i>"</i>	<i>'''</i>	<i>'''</i>
14	4	3	5	6
85	7	8	6	6
56	10	5	7	9
43	1	6	4	3
87	11	10	8	5
48	5	2	10	11

---

336 5 1 7 4

<i>Ft.</i>	<i>I.</i>	<i>"</i>	<i>'''</i>	<i>'''</i>
28	4	3	7	10
71	7	8	4	2
67	11	3	7	5
32	0	8	4	7
46	3	8	11	10
67	11	9	4	11

1 Five floors in a certain building contain each 1295*f.* 9*i.* 8"*"* how many feet in all ? *answer* 6479*f.* 0*i.* 4"*"*.

2 Several boards measure as follow : viz. 27*f.* 3*i.* 25*f.* 11*i.* 23*f.* 10*i.* 20*f.* 9*i.* 20*f.* 6*i.* and 18*f.* 5*i.* what number of feet do they contain ? *answer* 136*f.* 8*i.*

## SUBTRACTION OF DUODECIMALS.

### RULE.

Work as in compound subtraction, borrowing 12, when necessary.

**EXAMPLES.**

	<i>Ft.</i>	<i>I.</i>	<i>"</i>	<i>'''</i>	<i>'''</i>		<i>Ft.</i>	<i>I.</i>	<i>"</i>	<i>'''</i>	<i>'''</i>
From	176	1	9	6	10		3786	10	1	6	7
Take	97	10	1	7	11		987	8	11	6	9

Rem. 78 3 0 10 11

2 From a board measuring 41ft. 7in. cut 19ft. 10in. and what is left? *answer* 21ft. 9in.

**MULTIPLICATION OF DUODECIMALS.****CASE 1.**

When the feet of the Multiplier does not exceed 12;

**RULE.**

Set the multiplier in such order that the feet thereof may stand under the lowest denomination of the multiplicand, and in multiplying carry one for every 12 from one denomination to another, and place the result of the lowest denomination in the multiplicand under its multiplier.

- Note 1. If there be no feet in the Multiplier, supply their place with a cipher.  
 2. Whether we begin with the highest or lowest denomination of the multiplier, the several denominations of the products will be respectively synonymous with those of the multiplicand under which they are placed.

**EXAMPLES.**

	<i>Ft.</i>	<i>I.</i>		<i>Ft.</i>	<i>I.</i>	<i>"</i>		<i>Ft.</i>	<i>I.</i>	<i>"</i>
Multiply	7	9		8	6	9	by	7	3	8
by 3ft. 6in.		3	6			7		3	8	
	3	10	6		5	8		6	0	
	23	3			2	1	8	3		
					59	11	3			
Product	27	1	6		62	6	7	9	0	

2 A mahogany board measures 28ft. 10in. 6" by 3ft. 2in. 4", what is its content? *answer* 92ft. 2in. 10" 6" 0"

**CASE 2.**

When the feet of the multiplier exceeds 12;

**RULE.**

Use the component parts of the feet in the multiplier as in compound multiplication, and take parts for the inches, &c.

**EXAMPLES.**

Multiply  $\begin{array}{ccc} \text{Ft.} & \text{In.} & '' \\ 311 & 4 & 7 \end{array}$  by  $\begin{array}{ccc} \text{Ft.} & \text{In.} & '' \\ 36 & 7 & 5 \end{array}$   
 $6 \times 6 = 36$

$\begin{array}{r} 1868 \quad 3 \quad 6 \\ 6 \end{array}$

$\begin{array}{r} 11209 \quad 9 \quad 0 \\ I. \quad 6 = \frac{1}{2} \quad - \quad 155 \quad 8 \quad 3 \quad 6 \\ 1 = \frac{1}{3} \quad - \quad 25 \quad 9 \quad 8 \quad 7 \\ '' \quad 4 = \frac{1}{4} \quad - \quad 8 \quad 7 \quad 2 \quad 10 \quad 4 \\ 1 = \frac{1}{6} \quad - \quad 2 \quad 1 \quad 9 \quad 8 \quad 7 \end{array}$

Product 11402 0 0 7 11

2 A partition is 82ft. 6in. by 13ft. 3in. how many square feet does it contain? *answer* 1098f. 1i. 6''

3 A floor is 79f. 8i. by 88f. 11i. how many square feet are therein? *answer* 8100f. 4i. 4''

4 If a ceiling be 59f. 9i. long, and 24f. 6i. broad; how many yards does it contain? *answer* 162 yards 5f. +

5 There is a yard of 21,5 feet by 17,5 feet; which is to be paved with stones of 18 inches square; how many stones are necessary for the purpose? *answer* 167 +

6 Suppose the dimensions of a bale to be 7 feet 6 inches, 3 feet 3 inches, and 1 foot 10 inches; what is the solid content?

$\begin{array}{cc} \text{ft.} & \text{in.} \\ 7 & 6 \\ 3 & 3 \end{array}$

$\begin{array}{r} \text{ft.} \quad \text{in.} \\ 7 \quad 6 \times 3\text{ft.} = 22 \quad 6 \\ 7 \quad 6 + 3\text{in.} = 1 \quad 10 \quad 6 \end{array}$

$\begin{array}{r} 24 \quad 4 \quad 6 \\ 1 \quad 10 \end{array}$

$\begin{array}{r} \text{ft.} \quad \text{in.} \quad '' \\ 24 \quad 4 \quad 6 \times 1\text{ft.} = 24 \quad 4 \quad 6 \\ 24 \quad 4 \quad 6 \times 10\text{in.} = 20 \quad 3 \quad 9 \end{array}$

$\begin{array}{r} 44 \quad 8 \quad 3 \end{array}$

*answer* 44 feet 8 inches and 3 twelfth parts.

**Multiplication of Duodecimals.**

2 What is the freight of a bale containing 65 feet 9 inches, at 15 dollars per ton of 40 feet?

	dols. cts.	decimally.
15,00 for 40 feet.		65,75
20ft. $\frac{1}{2}$	7,50	15
5ft. $\frac{1}{4}$	1,87,5	
6in. $\frac{1}{10}$	,18,7	32875
3in. $\frac{1}{20}$	,09,3	6575
	<hr/> 24,65,5	<hr/> 40)985,25
		<hr/> 24,65,6

answer 24 dols. 65½ cts.

3 A merchant imports from London 6 bales of the following dimensions, viz.

No.	Length.		Height.		Depth.	
	ft.	in.	ft.	in.	ft.	in.
1	2	16	2	4	1	9
2	2	10	2	6	1	3
3	3	6	2	2	1	3
4	2	10	2	8	1	9
5	2	10	2	6	1	9
6	2	11	2	8	1	8

What are the solid contents, and how much will the freight amount to, at 20 dollars per ton?

The contents are, viz.

No.	ft. in.		feet.
1	11	7	71,58
2	8	10	20 dols. per ton.
3	12	7	
4	13	2	
5	12	5	40)1431,60
6	13	0	35,79
	<hr/> 71	7	

answer 35 dols. 79 cts.



*To find Ship's Tonnage by Carpenter's Measure.*

**RULE.**

For single decked vessels, multiply the length, breadth at the main beam, and depth of the hold together, and divide the product by 95.

**EXAMPLE.**

The length of a single decked vessel is 64 feet, breadth 22 feet, and depth 10 feet; what is the tonnage?

As  $95 : 22 \times 10 :: 64 : 148\frac{2}{5}$  tons, *answer.*

**RULE.**

For a double decked vessel, take half the breadth of the main beam for the depth of the hold, and work as for a single decked vessel.

**EXAMPLE.**

The tonnage of a double decked vessel is required, whose length is 80 feet, and breadth 26 feet?

As  $95 : 26 \times 13 = \text{half the breadth} :: 80 : 284\frac{2}{5}$  tons *answer.*

*To find the Government Tonnage.*

“ If the vessel be double decked, take the length thereof from the fore part of the main stem, to the after part of the stern post, above the upper deck; the breadth thereof at the broadest part above the main wales, half of which breadth shall be accounted the depth of such vessel, and then deduct from the length three-fifths of the breadth, multiply the remainder by the breadth, and the product by the depth, and divide this last product by 95, the quotient whereof shall be deemed the true contents or tonnage of such ship or vessel; and if such ship or vessel be single decked, take the length and breadth, as above directed, deduct from the said length three-fifths of the breadth, and take the depth from the under side of the deck plank to the ceiling in the hold, then multiply and divide as aforesaid, and the quotient shall be deemed the tonnage.”

## PROMISCUOUS QUESTIONS.

1 **A** WAS born when B was 21 years of age; how old will A be when B is 47; and what will be the age of B when A is 60? *answer A 26, B 81*

2 What difference is there between twice five and twenty, and twice twenty-five? *answer 20*

3 Two persons depart from the same place at the same time, the one travels 30, the other 35 miles a day; how far are they distant after seven days, if they travel both the same road, and how far, if they travel in contrary directions? *answer 35 and 455 miles.*

4 To how much amounts the order, for which a factor, at the rate of  $2\frac{1}{4}$  per cent. per annum, receives 22l 10s. ? *answer 900l.*

5 A, B, C and D, are sharers in the value of a parcel of merchandize: A, B and C, have 350l. B, C, and D, 345l. C, D and A, 400l. and D, A and B, 378l. query the whole sum, and each man's particular part? *answer sum 491l. A 146l. B 91l. C 113l. D 141l.*

6 A stationer sold quills at 10s 6d. a thousand, by which he cleared  $\frac{1}{3}$  of the money; but growing scarce, raised them to 12s. a thousand: what did he clear per cent. by the latter price? *answer 71l 8s 6d.*

7 A person possessed of  $\frac{1}{2}$  of a ship, sold  $\frac{1}{4}$  of his share for 1260l. what was the value of the whole at the same rate? *answer 5040l.*

8 Bought a quantity of goods for 250l. and three months after sold it for 275l. how much per cent. per annum was gained by them? *answer 40l.*

9 A guardian paid his ward 3500l. for 2500l. which he had in his hands 8 years: what rate of interest did he allow him? *answer 5 per cent.*

10 Bought a quantity of goods for 150l. ready money, and sold it again for 200l. payable at the end of 9 months; what was the gain in ready money, supposing rebate to be made at 5 per cent? *answer 42l 15s 5d.*

11 A person being asked the hour of the day, said, the time past noon is equal to  $\frac{1}{3}$ ths of the time till midnight: what was the time? *answer 20min. past 5.*

12 A person looking on his watch, was asked what was the

the time of day, who answered, it is between 4 and 5; but a more particular answer being required, he said that the hour and minute hands were then exactly together; what was the time? *answer* 21<sup>9</sup>/<sub>11</sub> min. past 4.

13 With 12 gallons of canary at 6s 4d. a gallon, I mixed 18 gallons of white wine at 4s 10d. a gallon, and 12 gallons of cider at 3s 1d. a gallon. At what rate must I sell a quart of this composition so as to clear 10 per cent? *answer* 1s 3d<sup>4</sup>/<sub>5</sub>.

14 What sum of money will produce as much interest in 3<sup>1</sup>/<sub>2</sub> years, as 210l. 8s. would in 5 years and 5 months? *answer* 350l. 5s.

15 If 100l. in 5 years be allowed to gain 20l. 10s. in what time will any sum of money double itself at the same rate of interest? *answer* 24<sup>11</sup>/<sub>11</sub> years.

16 What difference is there between the interest of 350l. at 4 per cent. for 8 years, and the discount of the same sum, at the same rate, and for the same time? *answer* 27l. 3<sup>1</sup>/<sub>3</sub>s.

17 If by selling goods at 50s. per Cwt. I gain 20 per cent. what do I gain or lose per cent. by selling at 45s. per c.wt.? *answer* 8l. gain.

18 Sold goods for 63l. and by so doing lost 17 per cent. whereas I ought, in dealing, to have cleared 20 per cent. then how much under their just value were they sold? *answer* 28l. 1s 8d<sup>3</sup>/<sub>4</sub>.

19 What is the sum of the third and half third of four pence? *answer* 2d.

20 What difference is there between 6 dozen dozen and half a dozen dozen? *answer* 792

21 When <sup>1</sup>/<sub>2</sub> of the members of an assembly + 15 were met, there were <sup>1</sup>/<sub>3</sub> + 10 absent; how many did that branch of the legislature consist of? *answer* 150.

22 A person willing to distribute some money among a number of beggars, wanted 8d. to give them 3d. apiece, he therefore gave each 2d. and had 3d. left, how many were there of them? *answer* 11.

23 How may 4 nines be placed so as to denote exactly 100? *answer* 99<sup>9</sup>/<sub>9</sub>

24 In what time will any sum of money double itself at 6 per cent. simple interest? *answer* in 16 years 8 mon.

25 A gentleman coming into a school, where the boys sat remarkably quiet, gave all the money he had in his pocket,

et, which was 8s 11d.  $\frac{1}{2}$  to be distributed among them, so that each boy had 2d.  $\frac{1}{2}$  how many were there? *answer* 39

26 If the earth be 360 degrees round, each 69 $\frac{1}{4}$  miles; how long would a man be in travelling the circumference, at 20 miles a day; admitting there were no obstacles, and reckoning 365 $\frac{1}{4}$  days in the year? *answer* 3 years, 155 $\frac{1}{4}$  da.

27 Bought goods to the amount of 74l 18s. and allowed discount at 5 per cent. what come they to? *ans.* 71l 6s 8d.

28 What is the mean time for paying 100l. at 3 $\frac{1}{2}$  months, 150l. at 4 $\frac{1}{2}$  months, and 204l. at 5 $\frac{1}{2}$  months?

*answer* 4 months, 23 days  $\frac{3}{4}$

29 What must be paid for  $\frac{3}{16}$  of a ship that is valued at 1400l. *answer* 262l 10s.

30 Take the aliquot parts  $\frac{1}{3}$ ,  $\frac{1}{2}$ ,  $\frac{1}{3}$ ,  $\frac{1}{6}$ , successively one from the other out of 6s. 9d $\frac{1}{2}$ . and give their sum?

*answer* 2s 11d.  $\frac{1}{2}$   $\frac{3}{8}$

31 How many yards of stuff, that is 7yd. wide will line 7 $\frac{1}{2}$  ells English, that is an ell Flemish wide?

*answer* 8yds. 0qr. 2na.  $\frac{3}{4}$

32 E can mow an acre of grass in 7 $\frac{1}{2}$  of an hour, and F in 8 $\frac{1}{2}$  of an hour; in what time would they mow an acre, both of them working together? *answer* 4 hours.

33 In an orchard of fruit trees,  $\frac{1}{3}$  of them bear apples,  $\frac{1}{4}$  pears,  $\frac{1}{5}$  plumbs, 60 of them peaches, and 40 cherries; how many trees does the orchard contain? *answer* 1200

34 A person who was possessed of  $\frac{2}{3}$  of a vessel, sold  $\frac{1}{4}$  of his interest for 375l. what was the ship worth at that rate?

*answer* 1500l.

35 If  $\frac{1}{4}$  of  $\frac{2}{3}$  of  $\frac{1}{2}$  of a ship be worth  $\frac{3}{4}$  of  $\frac{1}{2}$  of  $\frac{1}{3}$  of the cargo, valued at 1000l. what did both ship and cargo cost?

*answer* 1837l 12s 1d.  $\frac{3}{4}$

36 A younger brother received 1560l. which was just  $\frac{1}{7}$  of his elder brother's fortune; and 5 $\frac{1}{2}$  times the elder's money was  $\frac{2}{3}$  as much again as the father was worth; what was his estate valued at? *answer* 19165l 14s 3d.  $\frac{3}{4}$

37 A gentleman left his son a fortune;  $\frac{1}{5}$  of which he spent in 3 months;  $\frac{1}{3}$  of  $\frac{2}{3}$  of the remainder lasted him nine months longer, when he had only 537l. left; what did his father bequeath him? *answer* 2082l 18s 2d.  $\frac{3}{4}$

38 If A can do a piece of work alone in 7 days, and B in 12; set them both about it together; in what time will they finish it.

*B. W. D. W. W. W. W.*  
 As  $\left\{ \begin{array}{l} 7 : 1 :: 1 : \frac{1}{7} \\ 12 : 1 :: 1 : \frac{1}{12} \end{array} \right\}$  Then,  $\frac{1}{7} + \frac{1}{12} = \frac{19}{84}$   
*W. D. W. D.*  
 As  $\frac{19}{84} : 1 :: 1 : 4\frac{8}{19}$  answer.

99 A and B, together, can build a boat in 20 days; with the assistance of C they can do it in 12; in what time would C do it by himself? *answer 80 days.*

*D. W. D. W. W. W. W.*  
 As  $\left\{ \begin{array}{l} 20 : 1 :: 1 : \frac{1}{20} \\ 12 : 1 :: 1 : \frac{1}{12} \end{array} \right\}$  Then,  $\frac{1}{20} - \frac{1}{12} = \frac{1}{60}$ , and  
*W. D. W. D.*  
 As  $\frac{1}{60} : 1 :: 1 : 60$  answer.

40 A can do a piece of work alone in 13 days, and A and B together in 8 days; in what time can B do it alone?

*D. W. D. W. W. W. W.*  
 As  $\left\{ \begin{array}{l} 13 : 1 :: 1 : \frac{1}{13} \\ 8 : 1 :: 1 : \frac{1}{8} \end{array} \right\}$  Then,  $\frac{1}{8} - \frac{1}{13} = \frac{5}{104}$ , and  
*W. D. W. D.*  
 As  $5 : 1 :: 104 : 20\frac{2}{5}$ , answer.

41 A, H, and C, can complete a piece of work in 15 days; A can do it alone in 30 days, and B in 40; in what time can C do it by himself?

*D. W. D. W. W. W. W. W. W.*  
 As  $\left\{ \begin{array}{l} 15 : 1 :: 1 : \frac{1}{15} \\ 30 : 1 :: 1 : \frac{1}{30} \\ 40 : 1 :: 1 : \frac{1}{40} \end{array} \right\}$  Then,  $\frac{1}{15} - \frac{1}{30} - \frac{1}{40} = \frac{1}{120}$ , and  
*W. D. W. D.*  
 As  $1 : 1 :: 120 : 120$ , answer.

42 A cistern for water has two cocks to supply it, by the first it may be filled in 45 minutes, and by the second in 55 minutes; it has likewise a discharging cock, by which it may, when full, be emptied in 30 minutes: now if these three cocks be left open when the water comes in, in what time will the cistern be filled;

*M. Cist. M. Cist. Cist. H. Cist. H. min. sec.*  
 45 : 1 :: 60 : 1,3333 As, 4242 : 1 :: 1 : 2 21 26  $\frac{1}{2}$  answer.  
 55 : 1 :: 60 : 1,0909

2,4242

30 : 1 :: 60 : 2

Gains in an hour ,4242 of a cistern.

43 The hour and minute hand of a watch are exactly together at 12 o'clock; when are they next together?

The

The velocities of the two hands of a watch, or clock, are to each other, as 12 to 1; therefore the difference of velocities is  $12-1=11$ .

$$\text{As } 11 : 1 :: \left\{ \begin{array}{l} 12 \times 1 : 1 \text{ } \overset{h.}{5} \overset{m.}{27} \overset{s.}{\frac{3}{11}} \\ 12 \times 2 : 2 \text{ } 10 \text{ } 54 \overset{s.}{\frac{6}{11}} \\ 12 \times 3 : 3 \text{ } 16 \text{ } 21 \overset{s.}{\frac{9}{11}} \end{array} \right\} \text{answer, \&c.}$$

44 A fellow said when he counted his nuts, two by two, three by three, four by four, five by five, and six by six, there was still an odd one; but when he told them seven by seven, they came out even; how many had he?

$$2 \times 3 \times 4 \times 5 \times 6 = 720, \&c \ 720 + 1 + 7 = 103 \text{ even. } \text{ans. } 721$$

— respectively, will leave an odd one.  
2, 3, 4, 5, and 6.

45 There is an island 50 miles in circumference, and 3 men start together to travel the same way about it. A goes seven miles per day. B 8, and C 9; when will they all come together again, and how far will each have travelled?

$$50 \div 7 + 50 \div 8 + 50 \div 9 = 7 + 8 + 9 = 50 \text{ days. — A } 350 \text{ miles, B } 400, \text{ and C } 450, \text{ answer.}$$

46 Three persons purchased a vessel in company, towards the payment whereof A advanced  $\frac{2}{3}$ , B  $\frac{1}{4}$ , and C 25*£*. what did A and B pay each, and what part of the vessel had C?  
*answer* A 59*£* 6*s*. 8*d*. B 64*£*. C's part  $\frac{1}{11}$ .

47 A line 35 yards long will exactly reach from the top of a fort, standing on the brink of a river; to the opposite bank, known to be 27 yards broad; what is the height of the wall?  
*answer* 22 yards,  $9\frac{1}{2}$  inches nearly.

#### *Of the fall of Bodies.*

Heavy bodies near the surface of the earth fall one foot the first quarter of a second; three feet the second quarter; five feet the third, and seven feet the fourth quarter; that is, sixteen feet in the first second.

The space fallen through (in feet) is always equal to the square of the time in fourths of a second.

*The time given, to find the space fallen through.*

Rule 1. The square root of the feet in the space fallen through will be equal to four times the number of seconds the body has been falling: Therefore,

2. Multiply the time by 4; and the square of the product will be the space fallen through in the given time.

48. A bullet is dropped from the top of a building, and found to reach the ground in  $1\frac{1}{2}$  second; required its height?  
 $1,75 \times 4 = 7$ , and  $9 \times 9 = 49$  feet, *answer*.

49. What is the difference between the depth of two wells, into each of which should a stone be dropped in the same instant, one would reach the bottom in 5 seconds, and the other in 3;

$$5 \times 4 = 20, \text{ and } 20 \times 20 = 400 \text{ feet.}$$

$$4 \times 3 = 12, \text{ and } 12 \times 12 = 144 \text{ feet.}$$

*answer* 256 feet.

50. Ascending bodies are retarded in the same ratio that descending bodies are accelerated; therefore, if a ball, discharged from a gun, returned to the earth in 12 seconds; how high did it ascend? *answer* 576 feet.

*The space through which a body has fallen given, to find the time it has been falling.*

Rule 1. Four times the number of seconds in which the body has been falling will be equal to the square root of the space, in feet, through which it has fallen: Therefore,

2. Divide the square-root of the space fallen through by 4, and the quotient will be the time in which it was falling.

51. In what time will a musket ball, dropped from the top of a steeple 484 feet high, come to the ground?

*answer*  $5\frac{1}{2}$  seconds.

52. If a cubical piece of timber be 47 inches long, 47 inches broad, and 47 inches deep, how many cubical inches doth it contain?

*answer* 103823

53. There is a cellar dug that is 12-feet every way, in length, breadth, and depth, how many solid feet of earth were taken out of it?

*answer* 1728

54. What is the price of a marble slab, whose length is 5 feet 7 inches, and breadth 1 foot 10 inches, at 1 dollar per foot?

*answer* 10 dols. 23 cents.

55. If a house measures within the walls 52 feet 8 inches in length, and 30 feet 6 inches in breadth, and the roof be of a true pitch, or the rafters  $\frac{1}{2}$  of the breadth of the building, what will it come to roofing at 1,75cts. per square?

*answer* 42,16

56. What will 931 yards of shalloon come to, at 55cts. 4ms. per yard?

*answer* 515 dols. 77cts. 4ms.

87 How many bushels of wheat at 1 dol. 12cts, per bushel can I have for 81 dols. 76cts. *answer* 78 bushel.

58 What will 94 Cwt. of iron come to at 4 dols. 97 cts. 8ms. per Cwt.? *answer* 467dols. 36cts. 8ms.

59 What will 27 Cwt. of iron (come to at 4 dols. 56 cts. per Cwt.? *answer* 138 dols. 12cts.

60 How much will 281 yards of tape come to at 9 mills per yard? *answer* 2 dols. 52 cts. 9ms.

61 What will 371 yards of broad cloth come to at 5 dols. 79 cts. per yard? *answer* 2184 dols. 9cts.

62 How much will 29½ yards of mode come to at 75cts. per yard? *answer* 22dols. 12cts. 5mills.

63. What will 625 feet of boards come to at .8 dols. 25cts. per M.? *answer* 194dols. 90cts. 6ms.

64 When a man's yearly income is 949 dols. how much is it per day? *answer* 2dols. 60cts.

65 At 4½ per cent. what is the commission on 1525 dols.? *answer* 68dols. 62cts. 5ms.

66 What is the interest of 456 dollars for 1 year, at 6 per cent? *answer* 27dols. 36cts.

67 At 5 dols. 5 cts. per M. what will 21,186 feet boards come to? *answer* 146 dols. 52cts. 3ms.

68 When boards are sold at 18 dols. per M. what is it per foot? *answer* 1 cent 8 mills.

69 A charter-party for a vessel of 186 tons commenced on 28th of May, and ended on the 10th of October following: what does the hire amount to for that time, at 2 dols. per ton per month of 30 days? *answer* 1686 dols. 40cts.

70 What is the commission on 2176 dols. 50cts. at 2½ per cent.? *answer* 54 dols. 41cts. 2ms.

71 The sale of certain goods amounted to 1873dols. 40cts. what sum is to be received for them, allowing 2½ per cent. for commission, and ½ per cent. for prompt payment of the neat proceeds? *answer* 1821dols. 99cts. 9ms.

72 What is the premium of insuring 1650 dols. at 12 per cent.? *answer* 198 dols.

73 What is the premium of insuring 1250 dols. at 7½ per cent.? *answer* 93 dols. 75 cts.

74 What is the premium of insuring 4500 dollars, at 2½ per cent.? *answer* 1125 dols.

75 What is the premium of insuring 1650 dols. at 15½ per cent.? *answer* 255 dols. 75cts.



# A COURSE OF BOOK - KEEPING,

ACCORDING TO THE METHOD OF SINGLE ENTRY.

WITH a description of the Books, and Directions for using them : very useful either for young Book-keepers entering into business, or for masters to teach in their Schools.

ALTERED FROM C. HUTTON.

.....

**I**T is very necessary that almost every person who is intended for business should learn a course of Book-keeping of this kind, because it is used in almost every shop. The Italian method alone is not sufficient ; for it is a constant complaint among the merchants, and others, who use this method, that their boys, having learnt only the Italian method, when they first come to business, are almost as ignorant in the management of their books, as if they had never learnt any method at all. There are some boys who have not time to learn, or perhaps a capacity to understand a complete course of the Italian method ; there are also, many intended for such kinds of business, as that the Italian method would be thrown away upon them : To all such then, this method will be very useful. And even supposing a boy is intended for a business which requires the Italian method alone, I would, notwithstanding, have him taught this method first, if it were only to facilitate his acquisition of the other. This method is so easy, that it may also be taught in a few weeks time to young women as well as young men.

The forms of the books may be sufficiently known by inspection.—In the day-book, every person's name is set down *Dr.* To the things he receives from you on trust, and *Cr.* By those which you receive from him. In the margin of the day-book are written the pages where the accounts stand in the ledger : Instead of these marginal figures, some make only a stroke or dash with the pen, to shew that the account has been posted, that is, entered in the ledger ; but it is better to use the figures, for they shew, not only that the account has been posted, but likewise where to find it in the ledger, without looking in the alphabet. In the day-book I have

## 2 BOOK-KEEPING BY SINGLE ENTRY.

set-down only the total amount of all the articles of each day, collected into one sum; having purposely omitted the amount or value of each single line or article, every one of which the learner is to compute by way of exercise, and as it were in real trade, and enter in their proper columns in the day-book as he copies it out. Then the printed sum-totals will shew him if he has computed the particulars rightly.

I have entered in the day-book what is received as well as what is delivered, which is absolutely necessary in teaching; for the learner ought to make out all his own ledger from his day-book.

There are several other books kept by most merchants, as the cash book, the book of house expences, the invoice-book, &c.

### *Directions for the Learner.*

Having ruled your books in the proper form, copy into the day-book one month's accounts; then calculate them upon your slate or waste paper, to find if they be rightly cast up, and to exercise you in calculations. Next rule your slate or waste paper, in the form of the ledger, and upon it post the accounts that were copied in the day-book, with their dates prefixed; observing to set on the Dr. side of each person's account, those accounts to which he is Dr. in the day-book, and on the Cr. side, those by which he is Cr. And if any account consist but of one article, you are to express it particularly, with its money, in the columns; but if of several, write *To* or *By* sundries, placing the sum of the amounts of all the articles in the columns. After the accounts are, by correcting, if necessary, placed according to the teacher's mind, transcribe them into your ledger, leaving a proper space under each person's name to receive more accounts. Then, under the proper letters in the alphabet, enter those names with the pages where they stand in the ledger; and lastly, write the ledger pages to the several accounts in the day-book. Do the same with the next month's accounts; and so on, till the whole be finished.— But observe that you must not enter any person's name down again which has been entered before, till the space first assigned to it shall be filled with articles; and then the account must be transferred to a new place, as you may observe is done with Jane Strawberry's account.

When

When the first ledger, titled A, is filled with accounts, you must, as is done with the following ledgers, transfer the unbalanced accounts to the second ledger, titled B, and so on, according to the order of the letters of the alphabet ; and at the end of the old ledger draw out a balance account, placing your debts on one side, and your credits on the other.

## THE DAY BOOK.

1st month 1, 1810.				D.c.	D.	c.
1	<i>James Elford, of Lancaster, Dr.</i>					
	To 15 yards of fine broad cloth	-	at 4,25			
	24      superfine ditto	-	6,75			
					225	75
1	<i>George Robson, of York, Dr.</i>					
	To 12 gallons Madeira Wine	-	at 2,75			
	17      red Port	-	1,25			
	9      Claret	-	1,65			
					69	10
	4					
1	<i>Mary Masterman, Dr.</i>					
	To 1½ pounds Green tea	-	at 2,00			
	2½      Souchong	-	1,40			
	28 lb. brown Sugar	-	,12			
	1 Lump      ditto 14½ lb.	-	,20			
					12	41
	9					
2	<i>Jane Strawberry, Dr.</i>					
	To 9½ yards Sattin	-	at 2,36			
	13      Mantua	-	1,45			
					41	27

	1st month 20, 1810.		D.	c.
2	<i>Jonas More, Dr.</i>			
	To 1 Ream thick Post,	-	9	50
	1st month 27,			
2	<i>James Wilson, Schoolmaster, Dr.</i>			
	To 6 American Tutor's Assistant	at ,56		
	3 dozen Copy-books	- - 1,50		
	2 quires Foolscap writing paper	,25		
	1 Quire Thick post	- -	70	
	2d month 5th,		9	06
3	<i>Aaron Ableman, Dr.</i>			
	To 1 Ledger	- - -	4	
	5 C. Quills,	- - at 1,25		
	3 Reams writing paper,	- - 4,		
	6 Quires letter paper,	- - ,25		
	20 Reams brown paper,	- - 1,06		
	12		44	95
3	<i>William Winton, Dr.</i>			
	To 20 oz. Nutmegs,	- - at ,20		
	5½ lb. Coffee,	- - ,30		
	3 lb. Chocolate,	- - ,33		
	4 lb. Almonds,	- - ,25		
	8½ lb. Raisins,	- - ,22		
	20		9	51
3	<i>William Watson, Dr.</i>			
	To 3 gal. Rum,	- - - 1,20		
	4 Brandy,	- - - 1,25		
	3 Gin,	- - - 1,20		
			12	20

# DAY-BOOK.

5

	2d month 27th, 1810.				D.	c.
2	<i>Jonas More, Cr.</i>					
	By cash received of him in full,			-	9	50
	3d month 1st.					
4	<i>Jeffery Slingsstone, Dr.</i>					
		oz. dwt.				
	To A silver bowl, wt,	23	4	-	2,00	
	a Can	-	10	0	-	2,10
	a Tea pot,	-	30	5	-	2,20
	6 Plates	-	73	10	-	2,00
	18 Spoons,	-	41	00	-	1,90
						358 85
	10					
1	<i>George Robson, of York, Dr.</i>					
	To 27 gal. Sherry wine,	-	-	at 2,00		
	22 Madeira,	-	-	2,75		
	34 Lisbon,	-	-	1,25		
						157 00
	4th month 27th.					
4	<i>Thomas Lawson, Dr.</i>					
	To 7 yards Scarlet cloth	-	-	at 7,50		
	4 Superfine blue do.	-	-	7,00		
	4 Velvet	-	-	3,00		
						81 25
	12					
2	<i>Jane Strawberry, Dr.</i>					
	To 11 yds. Lustring	-	-	at 1,48		
	14 Sartin	-	-	3,25		
						61 78
	24					
1	<i>Mary Masterman, Cr.</i>					
	By cash received of her in full,			-	12	41
	Q 2					

4th month 25th, 1810.				D.	c.
4	<i>David Johnson, Dr.</i>				
	To 5 gal. Spermaceti oil,	-	at 1,06		
	3½ Train oil,	-	-	,60	
	3 quarts Sweet oil,	-	-	,86	
					998
5th month 3d.					
1	<i>James Elford, Dr.</i>				
	To 27 yards Forrest Cloth	-	at 1,10		
	16 Plains,	-	-	,83	
	12 Serge,	-	-	,48	
	32 Shalloon,	-	-	,34	
					59 62
	10				
4	<i>Thomas Lawson, Dr.</i>				
	To 7 yds. Superfine black cloth	-	at 6,75		
	12 Shalloon	-	-	,36	
	1 dozen and 9 coat buttons,	-	-	,36	
	2 8 waistcoat do.	-	-	,18	
					52 68
	10				
5	<i>Nicholas Norton, Dr.</i>				
	To 9 pair Worsted stockings,	-	at 1,25		
	6 do. Silk do.	-	-	2,50	
	17 do. Thread do.	-	-	1,75	
	23 do. Cotton do.	-	-	1,50	
	14 do. Yarn do.	-	-	1,12	
	18 do. Women's gloves,	-	-	,75	
	19 yds. Flannel,	-	-	,39	
					127 09
	20				
4	<i>Thomas Lawson, Cr.</i>				
	By a bill on James Dixon, for	-	-		50

# DAY-BOOK.

7

5th month 20th, 1810.

D. c.

4 *David Johnson, Dr.*

To 13 Goshen cheeses, wt. 5C. 3qr. 12lb., 14  
 25 Rhode Island do. 6 0 18 ,12  
 47 Jersey, do. 6 1 5 ,9

238 09

26

5 *Mary Shields, Dr.*

To 8lb. Rice, - - at ,5  
 3½ Currants, - - ,20  
 2 quarts of Vinegar, - ,6

1 22

6th month 3d.

5 *James Dixon, Dr.*

To 7 Bushels wheat, - at 1,25  
 9 rye, - - ,75  
 17 Oats, - - ,30

20 60

12

4 *Jeffery Slingstone, Cr.*

By cash received by his son, -

20 00

17

1 *Mary Masterman, Dr.*

To 14lb. hard Soap, - at ,14  
 5 soft, - - ,4  
 3½ Starch, - - ,10  
 3½ oz. Indigo, - - ,20  
 10lb. Raisins, - - ,21  
 3 dozen Candles, - 2,00

11 31

21

1 *Mary Masterman, Cr.*

By 40 yards Russia sheeting, at ,75

6th month 28th, 1810.				D.	c.
4	<i>David Johnson, Dr.</i>				
	To 17lb. Cream cheese	- -	at ,12		
	53 Bacon,	- -	,10		
	15½ Butter,	- -	,25		
				11	21
7th month 3d.					
6	<i>Fanny Dawson, Dr.</i>				
	To 14 yds. Blue ribbon	- -	at ,9		
	21 White do.	- -	,7		
	12 Lace,	- -	,43		
	9 pair Kid gloves,	- -	,36		
				11	18
7					
2	<i>James Wilson, Cr.</i>				
	By cash received in full,	-		9	06
	10				
6	<i>Roger Retail, Dr.</i>				
	To 24lb. Royal Green Tea,		at 2,50		
	21 Imperial,	-	3,00		
	35 best Bohea	-	1,50		
	17 Coffee,	-	,30		
	25 double refined Sugar,		,20		
	9 Loaves Sugar, wt. 137lb.		,10		
				199	30
17					
6	<i>Charles Anderson, Dr.</i>				
	To 6 Mahogany chairs,	-	at 2,50		
	2 Elbow do.	-	3,00		
	2 pier Glasses,	- -	5,00		
				31	00



# DAY-BOOK.

9

7th month 24th, 1810.			D.	c.
6	<i>Charles Anderson, Dr.</i>			
	To 25 yds. Curtain stuff,	- at ,30		
	12 Ticking,	- ,17		
	3 lb. Feathers,	- ,75		
	2 pier Tables,	6,50		
			24	79
	28			
5	<i>James Dixon, Dr.</i>			
	12 bushels Peas,	- at ,36		
	9 Beans,	- ,45		
	17 Malt,	- ,50		
	25lb. Hops,	- ,18		
			21	37
	8th month 1st.			
3	<i>William Winton, Dr.</i>			
	To 10 groce Bottles.	- at 3,00		
	9 Small do.	- 1,50		
	2 dozen Wine glasses,	,48		
	3 Decanters,	,20		
			45	06
	7			
3	<i>Aaron Ableman, Cr.</i>			
	By a note on David James,	-	26	66
	Cash in full,	.	18	29
			44	95
	12			
4	<i>David Johnson, Cr.</i>			
	By Cash in part,	-	133	00
	16			
6	<i>Charles Anderson, Cr.</i>			
	By 5 pockets of Hops,	- 6,40		

8th month 18th, 1810.			D.	c.
6	<i>Charles Anderson, Dr.</i>			
	To 1 Mahogany bedstead,	-		6 66
	2 Stools,	-	70	
	Poker, tongs, and fender,	-	1,27	
	Two other sets of Irons,	-	2,00	
				14 73
	21			
7	<i>Conrad Compound, Dr.</i>			
	To 21 lb. Cochineal,	-	at 3,50	
	6½ Opium	-	,84	
	53 Scammony,	-	1,18	
				141 29
	26			
7	<i>John Baker, Dr.</i>			
	To 5 Gross brass buttons,	-	at 2,40	
	2 white,	-	2,00	
	7 dozen pair of Buckles,	-	,30	
	12 Trunk locks,	-	,10	
	6 Chamber do.	-	,38	
				21 28
	9th month 3d.			
7	<i>Mary March, Dr.</i>			
	To 8 Sarcenet hoods,	-	at ,57	
	4			
2	<i>James Willson, Dr.</i>			
	To 6 Hutton's Arithmetic	-	at ,30	
	1 thousand Pinions,	-	,38	
	3 dozen Copy books,	-	,38	
	3 quires of thin Post,	-	,12	
	Lowth's English grammar,	-	,40	
				3 88

9th month 6th, 1810.			D.	c.
2	<i>Jane Strawberry, Dr.</i>			
	To 12½ yds. Sattin,	- at 1,40		
		9		
5	<i>Nicholas Norton, Cr.</i>		53	33
	By a Bank note, for	-		
		12		
2	<i>Jane Strawberry, Dr.</i>			
	To 11 yds. Velvet,	- at 2,40		
		16		
2	<i>James Willson, Dr.</i>		3	33
	To the Universal Penman,	-		
		16		
7	<i>Mary March, Dr.</i>			
	To 17 Indian fans,	- at ,50		
		18		
1	<i>Mary Masterman, Dr.</i>		18	69
	To cash in full,	-		
		22		
2	<i>Jane Strawberry, Cr.</i>		53	33
	By cash received of the Steward,	-		
		24		
6	<i>Charles Anderson, Cr.</i>		98	52
	By cash in full,	-		
		27		
7	<i>Mary March, Dr.</i>			
	To 21 yds. Ribbon,	- at ,25		
	11½ Lace,	- 1,40		
			21	35
10th month 2d.				
	<i>Samuel Edwards, Dr.</i>			
8	To 14 lb. Flax,	- at ,12		
		4		
9	<i>Richard Barber, Cr.</i>			
	By 30 reams foolscap paper,	at 3,30		
		6th.		
8	<i>Jane Strawberry, Dr.</i>			
	To 27½ yds. Holland,	- at ,66		

10th month 6th, 1810.			D.	c.
4	<i>David Johnson, Cr.</i>			
	By cash in full,	-	-	126 28
		10		
9	<i>Mathew Milton, Dr.</i>			
	To 40 yds. Dowlas	-	at ,25	
	34 Diaper,	-	,20	
	31 Holland,	-	,75	
				40 05
		13		
	<i>Jane Strawberry, Dr.</i>			
8	To 40 yds. Irish Linen,	-	at ,90	
		14		
9	<i>Henry Foster, Dr.</i>			
	To 2½ Cwt. of Iron,	-	at 2,50	
		21		
9	<i>Mary Grey, Dr.</i>			
	To 3 ps. Irish Linen 87 yds.		at ,30	
		23		
7	<i>John Baker, Cr.</i>			
	By Cash in full,	-	-	21 28
7	<i>Mary March, Dr.</i>			
	To 9 pair Kid gloves,	-	at ,26	
	60 Lamb do.	-	,30	
	12 pieces Bobbin,	-	,7	
				21 18
		25		
8	<i>Jane Strawberry, Cr.</i>			
	By cash in full,	-	-	147 07
		27		
1	<i>George Robson, Cr.</i>			
	By cash in full,	-	-	226 10

10th month 30th, 1810.				
8	<i>Samuel Edwards,</i>	<i>Dr.</i>	D.	c.
	To 12lb. Flax,	-	at ,12	
	14lb. do.	-	,10	
				2 84
11th month 4th.				
9	<i>Mathew Milton,</i>	<i>Cr.</i>		
	By 30 gallons Brandy,	-	at 1,25	
	Cash in full	-	2,55	
				40 05
10	<i>Samuel Simpson,</i>	<i>Dr.</i>		
	To 3 loaves Sugar wt. 32 $\frac{1}{2}$ lb.	-	at ,10	
		18		
1	<i>James Elford,</i>	<i>Cr.</i>		
	By a bill for	-		133
		15		
5	<i>James Dixon,</i>	<i>Dr.</i>		
	By 3 pieces of Holland 112 $\frac{1}{2}$ yards, at,	-	1,00	
5	<i>James Dixon,</i>	<i>Dr.</i>		
	To cash in full,	-		70 53
		20		
10	<i>Samuel Simpson,</i>	<i>Dr.</i>		
	To 15lb. Currants,	-	at ,15	
		22		
10	<i>Thomas Grey,</i>	<i>Dr.</i>		
	To 2 dozen knives and forks,	-	at 2,00	
	a set of China,	-		6 66
	18 China plates,	-	,30	
	3 Dishes,	-	,60	
	1 Mahogany Tea board,	-		1 49
				19 95

11th month 26th, 1810.			D.	c.
10	<i>Thomas Grey, Cr.</i>			
	By 42 yds. of Holland	- at ,75		
	28			
4	<i>Jeffery Slingstone, Cr.</i>			
	By cash in full,	- -	348	85
	29			
10	<i>Samuel Simpson, Dr.</i>			
	To 17lb. Malaga Raisins,	- at ,17		
	19 Raisins of the Sun,	,16		
	17 Rice,	,4		
	8 Pepper,	,29		
	13 oz. Cloves,	,22		
			11	79
12 month 1st.				
2	<i>James Wilson, Cr.</i>			
	By cash in full,	- -	7	21
	3			
3	<i>Aaron Ableman, Dr.</i>			
	To 1 pipe of Wine,	- -	16	7
	6			
3	<i>William Winton, Cr.</i>			
	By 30 gallons Brandy,	- at 1,00		
	Cash in full,	- -	24	57
			54	57
	8			
10	<i>Thomas Hunter, Dr.</i>			
	To 3 bushels of Coal,	- at 1,25		
	10			
	<i>William Watson, Cr.</i>			
3	By cash in full,	- -	12	20
	12			
11	<i>Peter Thomson, Dr.</i>			
	To 286 gallons of Oil,	- at ,45		

	12th month	13th, 1810.	D.	c.
9	<i>Henry Foster,</i>	<i>Cr.</i>		
	By Cash in full,	- - -	6	25
		15		
4	<i>Thomas Lawson,</i>	<i>Cr.</i>		
	By 3C. 2qr. 14lb. of Tobacco,	at 10,00		
		18		
5	<i>Mary Shields,</i>	<i>Dr.</i>		
	To 1 lump of Sugar, wt. 22½ lb.	at ,12		
		20		
10	<i>Samuel Simpson,</i>	<i>Cr.</i>		
	By Cash in full,	- - -	17	33
		22		
6	<i>Fanny Dawson,</i>	<i>Cr.</i>		
	By Cash in full,	- - -	11	13
		23		
11	<i>Edward Young,</i>	<i>Dr.</i>		
	To 3C. 1qr. 0lb. Cheese	4,10		
		24		
6	<i>Roger Retail,</i>	<i>Cr.</i>		
	By a bill on Thomas Williams, for		99	30
5	<i>Mary Shields,</i>	<i>Cr.</i>		
	By Cash in full,	- - -	3	25
		29		
7	<i>Mary March,</i>	<i>Cr.</i>		
	By Cash in full,	- - -	55	59

# Ledger A.

## THE ALPHABET.

A	B	C
Aaron Ableman, 3	John Baker, 7	Conrad Compound, 7
Charles Anderson, 6	Richard Barber, 8	
	Balance, 11	
D	E	F
James Dixon, 5	James Elford, 1	Henry Foster, 9
Fanny Dawson, 6	Samuel Edwards, 8	
G	H	I
Mary Grey, 9	Thomas Hunter, 10	David Johnson, 4
Thomas Grey, 10		
K	L	M
	Thomas Lawson, 4	Mary Masterman, 1
		Jonas More, 2
		Mary March, 7
		Mathew Milton, 9
N	O	P
Nicholas Norton, 5		
Q	R	S
	George Robson, 1	J. Strawberry, 2, 8
	Roger Retail, 6	Jeffery Slingstone, 4
		Mary Shields, 5
		Samuel Simpson, 10
T	V	W
Peter Thomson, 11		James Wilson, 2
		William Winton, 3
		William Watson, 3
X	Y	Z
	Edward Young, 11	



# LEDGER.

1

(1)		<i>James Elford,</i>		<i>Contra</i>		<i>Cr.</i>	
<i>Dr.</i>		<i>D. c.</i>		<i>D. c.</i>		<i>D. c.</i>	
1810	1st mo. 1 To Sundries	1810	11 mo. 13 By a Bill for	1810	133	1810	133
5th 3	do.	225 75	By acct. folio 1 Ledger B	152 27	152	27	27
		59 52			285	27	27
		285 27					
1810.	<i>Dr.</i>		1810	<i>Robson,</i>			
	<i>George</i>			<i>Cr.</i>			
1st mo. 1 To Sundries	-	69 10	10 mo. 27 By cash in full	-	226	10	10
3d. 10 ditto.	-	157					
		226 10					
1810	<i>Dr.</i>		1810	<i>Masterman, Cr.</i>			
	<i>Mary</i>		4 mo. 24 By cash in full		12	41	41
1st mo. 4 To Sundries	-	12 41	6 21 40 yds. Russia sheeting		30		
6 17 ditto	-	11 31			42	41	41
9 18 To cash in full		18 69					
		42 41					

**LEDGER.**

<i>Jane Strawberry,</i>		<i>Dr.</i>	<i>Cr.</i>
1810 1st mo. 4th 9th 12	To Sundries - do. - To 12½ yds. Sattin 12 11 yds. velvet	D. c. 41 27 61 78 17 50 26 40 <hr/> 146 95	1810 9 mo. 22 By cash received of the Steward By account at folio 8 <hr/> 146 95
1810 1st mo. 20	To 1 Ream Thick Post	D. c. 9 50	1810 <i>Morr,</i> Cr. 2 mo. 27 By cash received of him in full 9 50
1810 1st mo. 27	To Sundries	D. c. 9 6 <hr/> 3 88 3 33 <hr/> 7 21	1810 <i>Wilson,</i> Cr. 7 mo. 7 By cash received in full 9 6  12 1 By cash in full 7 21

# LEDGER.

49

(3)		Aaron Ableman,		Contra	Gr.	
Dr.		D.	c.		D.	c.
1810 2d. mo. 5 To Sundries		44 95		1810 8th mo. 7 By a note upon D. James	26 66	
12 mo. 3 To 1 pipe of Wine		167		Cash in full -	1829	
					44 95	
				By folio 1 Ledger B	167	
1810 2d. mo. 12 To Sundries	William	9 51		1810 12 mo. 6 By 30 gallons of Brandy	30	
8 mo. 1 do.	-	45 6		Cash in full -	24 57	
			54 57		54 57	
1810 2d. mo. 20 To sundries	William	12 20		1810 12 mo. 10 By cash in full		12 20
	-			Watson. Cr.		

## LEDGER.

(4)		Thomas Lawson,		Contra		Cr.	
Dr.		D. c.		D. c.		D. c.	
1810	4th mo. 7	1810	5th mo. 20	By a bill on James Dixon,	50		
5	10 To Sundries	81 25	12	Tobacco -	36 25		
	do.	52 68	15	By acct. folio 1 Ledger B	47 68		
						133 93	
1810	4th mo. 25		1810	Johnson, Cr.			
5	20 To Sundries		8th mo. 12	By cash in part -	133		
6	do.	998	11	do. in full	126 28		
	do.	238 9	6			259 28	
		11 21					
		259 28					
1810	3d mo. 1		1810	Slingstone, Cr.			
	To Sundries		6th mo. 12	By cash received by his son	20		
		358 85	11	By do. in full -	338 85		
						358 85	

# LEDGER.

5

(5) Dr.		Mary Shields,		Contra -		Cr.	
1810						D.	c.
5th mo. 26	To Sundries	122	1810	By cash in full			395
12	181 Lump-Sugar	273	12 mo. 24				
		395					
1810							
6th mo. 3	Dr.	20 60	1810	Dixon, Cr.			112 50
7	To Sundries	21 37	11 mo. 15	By 3 pieces Holland			
11	do.	70 53					
15	Cash in full	112 50					
1810							
5th mo. 10	Dr.	127 09	1810	Norton, Cr.			53 33
	To Sundries,		9th mo. 9	By a bank note for			73 76
				By acct. folio 2 Ledger B			127 09

**LEDGER.**

(6)	Dr.	Fanny Dawson,	Contra	Cr.
1810 7th mo. 9	To Sundries	D. c. 11 13	1810 12 mo 22 By cash in full	D. c. 11 13
1810 7th mo. 10	Dr. Roger To Sundries	199 30	1810 Retail, Cr. 12 mo. 24 By a bill - By acct. folio 2 Ledger B	99 30 100 199 30
1810 7th mo. 17	Dr. Charles To Sundries	\$1 24 79 14 73 <hr/> 70 52	1810 Anderson, Cr. 8th mo. 16 By 5 pockets of hops 9 24 By cash in full	39 38 52 <hr/> 70 52

# LEDGER.

7

(7)		Conrad Compound,		Contra Cr.	
Dr.		D. c.		D. c.	
1810		14129	1810	By acct. folio 2 Ledger B	14129
8th mo. 21	To Sundries				
1810		2128	1810	Baker, Cr.	2128
8th mo. 26	To Sundries		10 mo. 23	By cash in full	
1810		456	1810	March, Cr.	5559
9th mo. 3	To Sundries		12 mo. 29	By cash in full,	
16	do.	850			
27	do.	2135			
28	do.	2118			
		5559			

# LEDGER.

(8)		Samuel Edwards,		Centre		D. Cr.	
Dr.		D. Cr.		1810		By acct. folio 3 Ledger B	
1810	To Sundries	1 68					452
10 mo. 2	do.	2 84					
10 30		4 52					
1810	Dr. Richard Barber,			1810		Cr.	99 00
	To acct. fol. 3. Ledger B	99 00		10 mo. 4		By 30 reams of paper	
1810	Dr. Jane			1810		Cr.	147 77
	To account from folio 2	93 62		10 mo. 25		By cash in full	
10 mo. 6	To 27½ yds. Holland ,66	18 15					
13	40 yds Irish linen ,90	36					
		147 77					



(9) *Dr.* *Mathew Nilton,*

*Contra* *Cr.*

1810 10 mo. 10	To Sundries	40 05	1810 11 mo. 4	By Sundries in full	40 05
1810 11 mo. 10	Dr. <i>Henry</i> To Iron	6 25	1810 12 mo. 13	<i>Foster, Cr.</i> By cash in full	6 25
1810	Dr. <i>Mary</i> To acct. folio 3 Ledger B	26 10	1810 10 mo. 21	<i>Grey, Cr.</i> By 42 yds. Holland	26 10

<i>Dr.</i>		<i>Sanuel Simpson,</i>		<i>Contra</i>	<i>Cr.</i>
110)	1810		1810		
11 mo. 7	To Sundries	325	12 mo. 20	By cash in full	1729
20	do.	225			
29	do.	1179			
		1729			
1810	<i>Dr.</i>		1810	<i>Grey, Cr.</i>	3150
11 mo. 22	To Sundries	1935		By 42 yds. Holland	
	acct. folio 4 Ledger B	1215			
		3150			
1810	<i>Dr.</i>		1810	<i>Hunter. Cr.</i>	375
12 mo. 8	To 3 bushels of Coal	375		By acct. folio 4 Ledger B	

(11) Dr.		Peter Thomson,		Captra	Cr.
1810	10 mo. 12	To 236 gals. oil	106 20	By acct. folio 4 ledger B	106 20
1810	12 mo. 23	Dr. Edward To 3C. 1 qr. cheese	13 33	Cr. By acct. folio 4 Ledger B	13 33
1810		Dr. Balance, James Elford, Aaron Ableman, Thomas Lawson, Nicholas Norton, Roger Retail, Conrad Compound, Samuel Edwards, Thomas Hunter, Peter Thomson, Edward Young,	152 27 167 00 47 68 73 76 100 00 141 29 4 52 3 75 106 20 13 33 809 80	Cr. Richard Barber, Mary Grey, Thomas Grey,	99 00 26 10 12 15 137 25

# Ledger B.

## THE ALPHABET.

<b>A</b> <i>Aaron Ableman,</i> 1	<b>B</b> <i>John Baker,</i> 3 <i>Richard Barber,</i> 3	<b>C</b> <i>Conrad Compound,</i> 2
<b>D</b>	<b>E</b> <i>James Elford,</i> 1 <i>Samuel Edwards,</i> 3	<b>F</b>
<b>G</b> <i>Mary Grey,</i> 3 <i>Thomas Grey,</i> 4	<b>H</b> <i>Thomas Hunter,</i> 4	<b>I</b>
<b>K</b>	<b>L</b> <i>Thomas Lawson,</i> 1	<b>M</b>
<b>N</b> <i>Nicholas Norton,</i> 2	<b>O</b>	<b>P</b>
<b>Q</b>	<b>R</b> <i>Roger Retail,</i> 2	<b>S</b>
<b>T</b> <i>Peter Thomson,</i> 4	<b>V</b>	<b>W</b>
<b>X</b>	<b>Y</b> <i>Edward Young,</i> 4	<b>Z</b>

# LEDGER B.

1

(1)	Dr.	James Elford.	Contra	Cr.
1810	To acct. folio 1 Ledger A	152 27	Cr.	
1810	Dr. Aaron To acct. folio 3 Ledger A	167 00	Ableman, Cr.	
1810	Dr. Thomas To acct. folio 4 Ledger A	47 68	Lawson, Cr.	